


Mary Behler.



THE AMERICAN PENMAN

THE A. N. PALMER CO.
PUBLISHERS
30 IRVING PLACE
NEW YORK

August, 1913

One Dollar a Year—10cents the copy

BALTIMORE ADOPTS "PRACTICAL COURSE IN TOUCH TYPEWRITING"

After due investigation into the merits of the various systems of touch typewriting, the Department of Education, Baltimore, Md., has adopted for use in the Baltimore City College and other schools Mr. Charles E. Smith's "Practical Course in Touch Typewriting."

A SIGNIFICANT FACT

It is a significant fact that all the World's Championship Records are held by typists who learned Touch Typewriting by going from the outside keys toward the center, thus correcting the want of balance in the fingers of the untrained hands.

Charles E. Smith's "Practical Course in Touch Typewriting" is the leading exponent of the Balanced Hand Methods. It produces winners because it is the most constructive system of typewriting ever devised. It follows the line of least resistance, so that students become rapid, skillful typists with a minimum amount of effort. It trains all the fingers all the time. The fingers are trained first on those keys over which they are naturally held when in their normal position. It is scientifically and pedagogically correct.

NOW READY—ELEVENTH REVISED EDITION

Stiff paper covers, 50c.; Cloth, 75c. Teachers' Examination Copy, postpaid, 34c. and 50c. respectively. Mention School.

Also adopted by the New York and Boston High Schools.

SUMMER COURSES for commercial teachers, including Isaac Pitman Shorthand and Touch Typewriting are conducted by Columbia University, New York, and also by Adelphi College, Brooklyn.

ROOM AT THE TOP

Incontestable Superiority of the Isaac Pitman Shorthand

"There is always room at the top," is the old and true adage. But in the ladder that leads to attainment the perspective is reversed and the rungs become farther apart as the top is reached. The poorly equipped will reach no higher than the level of their attainments, and so it is with shorthand writers and shorthand systems. The writer who chooses a poor system is far from the winner when the race is over.

Prize Winners in the Eight International Shorthand Speed Contests

Year and Place	Contestants	System	Matter	Errors	Percentage of Accuracy	Net Speed per Minute	Positions	Awards
1906, Baltimore	Sidney H. Godfrey	Isaac Pitman	Newspaper	16	98.1	150	1	Miner Medal
1907, Boston	Nellie M. Wood Sidney H. Godfrey	Isaac Pitman	Judge's Charge	45	96	163	1	Egan Cup
		Isaac Pitman	Newspaper	31	96.25	123	1	Miner Medal
1908, Philadelphia	Nellie M. Wood C. H. Marshall	Isaac Pitman Pitmanic	Testimony	21	98.4	253	1	Egan Cup
			Testimony	54	95.8	242	3	Miner Medal
1909, Providence	Nellie M. Wood	Isaac Pitman	Judge's Charge	65	94.6	227	1	Egan Cup permanently and World's Speed Record
Testimony	65	95.3	264					
1909, Lake George	Willard B. Bottome	Pitmanic	Speech	12	98.8	205	1	Shorthand Writer Cup
			Testimony	78	94.3	262		
1910, Denver	Clyde H. Marshall	Pitmanic	Speech	39	96.11	192.6	1	Shorthand Writer Cup
			Judge's Charge	85	92.91	222.8		
			Testimony	62	95.58	268		
1911, Buffalo	Nellie M. Wood	Isaac Pitman	Sermon	4	99.47	149.2	1	Adam Accuracy Trophy permanently
			Speech	5	99.41	169		
			Judge's Charge	2	99.79	189.6		
			Testimony	7	99.33	208.6		
1911, Buffalo	Nathan Behrin	Isaac Pitman	Speech	18	98.2	196.4	1	Shorthand Writer Cup
			Judge's Charge	40	96.66	232		
			Testimony	60	95.71	268		
1912, New York	Nathan Behrin	Isaac Pitman	Speech	58	94.2	188	1	Shorthand Writer Cup; title "Champion Shorthand Writer of the World"; and Holder of the World's Speed Record.
			Judge's Charge	15	98.8	237		
			Testimony	17	98.8	278		

It is worthy of note that all the trophies in the above speed contests have been won by writers of either Isaac Pitman Shorthand or some modification of same.

Write for particulars of a Free Correspondence Course for Teachers and a copy of "Which System."

ISAAC PITMAN & SONS, 2 WEST 45th STREET, NEW YORK

“the same thing has happened to you—”

Just the vital word or figure in the most important letter, goes out with a stenographic error—might be a three cent error or a three thousand dollar error.

The result: a lost order and a lost position.

It only requires a slip of the pencil to ruin the most carefully dictated letter. An illegible or erroneous stroke on the note-book means a guess and a guess usually results in an error.

Don't let it happen again. Dictation can be recorded on the Stenotype as fast as the most fluent speaker can talk and, from legible notes, printed in plain English letters.

Stenotypists Write Accurate Letters

Business Men—

Over 275 business schools teach Stenotypy and can furnish competent secretaries or stenographers.

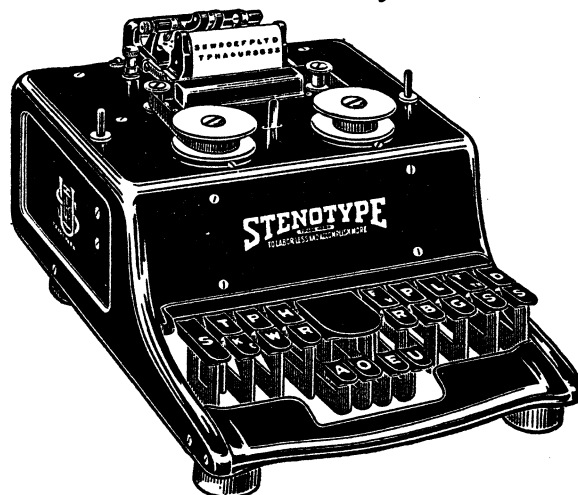
Stenographers—

Mail your application *To-day* for *Free Reading Lesson* and exact size *Keyboard Chart* as used by Stenotypists.

Students—

Write for name of school nearest you and full particulars regarding the Stenotype Course.

The Stenotype Co.
INDIANAPOLIS



The Fastest Writing Machine in the World

Touch Typewriting Made Easy

NEW AND ORIGINAL METHOD

Are you entirely satisfied with the results obtained in your Typewriting Department? Why not make your department a genuine touch department.

Scientific Touch Typewriting will do this for you.

Bliss System of Bookkeeping

All transactions are performed with actual business offices, where the student gets an actual training and experience. Business men today demand the finished and experienced accountant. The Bliss System affords the office experience.

The folder system is designed especially for small classes, night schools, etc.

National Dictation Book

WITH SHORTHAND NOTES

Do not place your order for Dictation Books until you have examined the National.

THE F. H. BLISS PUBLISHING CO.
SAGINAW, MICHIGAN

"Be sure you are right, then go ahead."—*Davy Crockett.*

The student of shorthand who takes up the first system he hears of may live to rue it. Better follow Davy Crockett's advice and take time to investigate.

Benn Pitman Phonography

has a history of sixty years of unbroken success as the leading American System of Shorthand. Look into it thoroughly before you pick your system. Did you ever hear of a Benn Pitman phonographer saying, "I wish I had made another choice?" Did you ever hear of anyone who heard of such a thing?

For full information address the publishers,

THE PHONOGRAPHIC INSTITUTE COMPANY,
CINCINNATI, OHIO.

BENN PITMAN, *Founder.*
JEROME B. HOWARD, *President.*

The Stenographic Expert

By **WILLARD B. BOTTOME**
Official Stenographer New York Supreme Court

Size of book $5\frac{1}{2} \times 8$ inches—235 pages—bound in buckram

Contains twenty-one chapters. Sixty-eight pages in shorthand embracing principles of good phrasing, conflicting words, familiar phrases, arbitrary signs, and other subjects of vital interest.

The twenty-one chapters treat of the following subjects:

I. What Education Does the Professional Reporter Need? II. Speed and Accuracy. III. Conflicting Words. IV. Principles of Good Phrasing. V. Familiar Phrases. VI. Arbitrary Signs. VII. The Personal Equation. VIII. Arrangement of Notes. IX. Punctuation While Reporting. X. Stenographer's Duties in a Trial by Jury. XI. Exhibits in the Case. XII. The Judge's Charge. XIII. Charge as Delivered. XIV. Editing. XV. Sermon Reporting. XVI. Grand Jury Reporting. XVII. A Complete Case. XVIII. Daily Copy. XIX. The Talking Machine. XX. Odds and Ends. XXI. The Court Reporter of Tomorrow.

Price \$2.00, by mail, postage prepaid.

Special prices to teachers.

Send for sample pages.

WILLARD B. BOTTOME
220 BROADWAY, NEW YORK

Esterbrook

Pens 250 styles

BLACKSTONE PEN


The fact that pens have a real and appreciable effect on human efficiency and comfort, recommends the use of only the best—Esterbrook Pens.

The standard of the world.

Smoothest writing, longest wearing. At all stationers.

Write for illustrated booklet.

Esterbrook Pen Mfg. Co.
New York Camden, N.J.



The American Penman

Entered as second class matter, October 2, 1912, at the post office at New York, N. Y., under the Act of Congress of March 3, 1879.

THIRTIETH YEAR

NEW YORK, AUGUST, 1913

NUMBER FIVE



A Monthly Journal Devoted to the Interests of Penmanship and Business Education
Issued twelve times a year

Published at New York by THE A. N. PALMER CO.

A. N. Palmer, President. S. W. Palmer, Vice-President
F. F. Von Court, Secretary. G. C. Gilfillan, Treasurer.

A. N. PALMER.....Editor
PHILIP R. DILLON.....Managing Editor
S. E. BARTOW.....Associate Editor

Subscription Price

One year (twelve numbers).....	\$1.00
In Canada.....	1.10
One year (twelve numbers) with a copy of Palmer's Penmanship Budget.....	1.50
In Canada.....	1.60

All correspondence and remittances should be sent to 30 Irving Place, New York.

Chicago office, 82 South Wabash Avenue.

Boston office, 100 Boylston Street.

Cedar Rapids office, Palmer Building, Cedar Rapids, Iowa.

We prefer that remittances should be made by draft, postoffice money order or express money order. Unregistered currency is at the sender's risk.

Changes in Address

SUBSCRIBERS DESIRING TO HAVE THEIR ADDRESSES CHANGED MUST WRITE US NOT LATER THAN THE TENTH OF THE MONTH PRECEDING THE MONTH OF ISSUE, AND IT IS ABSOLUTELY NECESSARY THAT THE FORMER AS WELL AS THE PRESENT ADDRESS BE GIVEN. UNLESS SUBSCRIBERS CONFORM TO THIS SIMPLE REQUEST THEY CANNOT BE SERVED PROMPTLY.

67,354 Different Styles of Writing

A superintendent of schools who is interested in practical writing, and knows how it should be taught, was recently elected to a new position in the West. One of his first acts was to write us regarding the introduction of muscular movement writing in the schools of which he is to be the executive head. In the opening paragraph of his letter he made this statement: "I find 67,354 different styles of writing; it must not be so longer."

L. C. Rusmisl

The regular article in the series on "Commerce and Industry," by L. C. Rusmisl, was omitted from the July number of the PENMAN because of an accident. This great series which has distinguished the magazine will be brought to a close in the September number, when Mr. Rusmisl will contribute the concluding article and will also address a "last word" to the thousands who have followed his articles.

Always

The typewriter can never entirely take the place of the pen, and the writing of a good hand will always be a desirable accomplishment.—*Indianapolis (Ind.) Star.*

The Moonlight Schools of Kentucky and Old-Time Country Penmanship Night Schools

Have you heard of the Moonlight Schools of Kentucky? Surely one wakes up to hear about a "moonlight school," and especially in Kentucky, where once there lived "Nellie Gray" and "when the moon had climbed the mountains" we floated down the river in the "little red canoe."

Well, there are certain counties in Kentucky, in the mountains of that state, where the people for a hundred years past have had very little "schooling." These are the people who keep up the "feuds" or vendettas that have caused bloodshed for many years. Obviously, it is necessary to teach the old as well as the young in these mountain counties. The United States Bureau of Education is authority for the statement that there are 1,081 illiterates over ten years of age in Rowan County.

Of course, the grown up people can't go to school in the day time. Grown up people in the cities can go to night schools easily, for the street lamps guide them and the school houses are lighted by gas or electricity. But the grown up people of the Kentucky mountains must go over rough roads and trails and through dangerous passes to get to the school houses. They have no gas nor electric lights to guide them. Even their lanterns which they carry do not give enough light to make the night journeying safe. So the simplest and most beautiful thing came into the minds of those who are striving to lift the pall of illiteracy from remote sections of the South; they said, "Why not have night schools during the time the moon shines?" Not moonlight to study by, of course, but only moonlight to make it easier for people to travel to and from the school houses. And so they now have these moonlight schools in the valleys and the uplands of all Rowan County, and whole families are going to school, the children by day and the grownups by moonlight. One woman said to the State supervisor: "I am seventy-five years old, and now for the first time I can write to my children out West."

Not so many years ago, especially throughout all New England, the Middle and Central West, big boys and big girls—that is, "big" because they had passed out of the district school—used to welcome the moonlight nights when they could find their way over the roads or over the fields to the school house without a lantern. And sometimes their fathers and mothers went along. At the little old school house was the writing master. He had come to town all alone, a respectable itinerant, and he had put up in the postoffice a gorgeous notice, properly flourished and otherwise decorated, stating that "Professor Flourish will organize a class in penmanship at the District School next Monday night. Come and bring your lamps!" All the village read that wonderful notice, and from miles around the country boys and girls came for their mail and saw the beautiful writing and—and—well! Grown-up country boys and girls liked to go to night school and learn how to write well! Of course they liked better to go on moonlight nights.

How often we hear a boy or girl say, "My mother writes a beautiful hand," or "My father is a fine penman." But most likely the fathers and mothers did not detail to their children the stories of the old times when they went to night school in the village to learn penmanship; how each one took a lamp or lantern, and what a glorious sight was that schoolhouse lighted by fifty "coal oil" lamps or lanterns. It was there they learned the "beautiful" penmanship. And, about 10 o'clock, they all went home, by twos and fours and singles, in the moonlight—when there was moonlight!

On another page of this issue of the PENMAN is printed an article on these new Moonlight Schools.

Shall the American Penman Publish Only Penmanship Articles?

Symposium on the Question of Future Policy

[Last month we began the publication of letters from proprietors and teachers of private business colleges, and from principals, teachers and supervisors of public and parochial schools, answering the question, "Shall THE AMERICAN PENMAN publish only penmanship articles?" We desired to know, assuredly, whether the articles on educational subjects aside from penmanship, as English, Commercial Law, Accounting, Commercial Geography, Political Economy, etc., appealed to a number of readers sufficiently large to warrant giving space to this matter, rather than to more penmanship specimens and penmanship text. The following are letters received in answer to the above questions.—Ed.]

OMAHA, NEBR.

Out of a total number of sixty pupils who are subscribers to THE AMERICAN PENMAN, I gathered the following summary:

35	read	Commercial Geography
15	"	Commercial Law
10	"	Round Table
27	"	Business English
27	"	Higher Accounting
7	"	Everything

As for myself I think it is just right for teachers and advanced students. Although I would like to see a little more penmanship in the way of contribution from supervisors or teachers of writing.

This would give us a great variety of practice work as well as individuality study.

H. E. CLANSEN,
Omaha (Nebr.) High School of Commerce.

BIRMINGHAM, ALA.

I am more interested in these articles than I am in the articles on penmanship, valuable as they are, and I think this is equally true among the students. Personally I think it would mean a great depreciation in the value of your magazine to have these series of articles discontinued.

E. STINEBAUGH,
Spencer Business College, Birmingham, Ala.

MINNEAPOLIS, MINN.

For my part I should prefer to see the PENMAN devoted exclusively to penmanship. I have always thought the articles on kindred subjects such as bookkeeping, law, and English as are usually found in the commercial educational journals were always unsatisfactory. They must of necessity be very brief, and I think they are as a rule a rehash of some text or combination of texts on the subject.

Let us have penmanship such as you have been giving us the past two years, and exclude the other articles on kindred subjects, and I am sure your paper will grow in popularity and usefulness.

H. W. DARR,
Director of Commercial Department, West High School, Minneapolis, Minn.

UNIVERSITY OF NORTH DAKOTA

Personally I have received a great deal of benefit from both Mr. Rusmiser's and Mr. Wright's articles. In fact, I consider that either have been worth several times the price of your paper. While you would have a valuable paper if it contained only work on Penmanship, yet I feel you are making it many times more valuable by publishing such articles as I have just mentioned, and would very much regret seeing any change made which would make it only a penmanship paper.

GEO. W. JONES,
University of North Dakota, Grand Forks, N. D.

NEW WESTMINSTER, BRITISH COLUMBIA

I would say by all means continue your present plans. These various articles add variety to your journal. Penmanship alone I am afraid would become too monotonous to beginning students. We have many interesting discussions in the class of the articles that relate particularly to our line of work.

H. ORDWAY,
Columbian College, New Westminster, British Columbia.

LOS ANGELES, CALIF.

Most of my students who have subscribed for the paper, expect more penmanship copies, and each month have looked for ornamental work. I think the ornamental work is a great help to the study of penmanship, although a great many teachers do not use it.

G. H. GRINNELL,
Vice-President and Principal of Holman Business College, Los Angeles, Calif.

HOBOKEN, N. J.

I have always felt that the students were much interested in the other work. We were especially interested in the papers on commerce and industry. I have often thought that if work of students was published from time to time, it would be worth while. Whenever any work along this line has appeared it has created no small amount of interest.

J. M. CONNORS,
Teacher in Hoboken (N. J.) High School.

ST. PAUL, MINN.

I use the PENMAN daily in my classes and find there is now more material in each issue than I can use during the month, and, in my opinion, more specimens would be of no read and often make use of the serial articles in my classes, particular advantage to either student or teacher. I always in fact, I consider them of as much value as the penmanship. I like the variety.

As for the students, I read your letter to my class, gave them one day to consider your suggestions, and over 90 per cent voted to have the paper continue under the present plan. I think this is a very good expression of their position on the question.

G. S. STEPHENS,
Globe Business College, St. Paul, Minn.

BALTIMORE, MD.

I have enjoyed the articles on business education as they appeared month after month. But your idea of issuing a purely penmanship magazine strikes me favorably. There would be more space for specimens of penmanship and articles treating this important subject. Put me down as one favoring the proposed change.

M. C. LEIPHOLZ,
Strayer's Business College, Baltimore, Md.

WORCESTER, MASS.

My students have been reading and reporting upon the various articles in your paper, and all have been favorably impressed. I believe they are benefited by them.

I am sorry to report that a very few follow the articles on higher accounting. So little space can be devoted to such a broad subject, that one is apt to lose hold or footing that could be gained in one complete lecture form. It takes too long to gain something. The penmanship section is lively and better than ever.

R. D. HORTON,
Worcester (Mass.) Business Institute.

RENSELAEER, IND.

Upon inquiry I found the present get-up of THE AMERICAN PENMAN very satisfactory.

THEO. SAURER,
St. Joseph's College, Rensselaer, Collegeville, P. O., Ind.

TORONTO, CAN.

Crisp and to the point my advice is "Give as much as you can, to all you can, on as many business subjects as you can." Very often I find that the particular selling point of the magazine that turns the "desire" of the student into "order" is the article on "Higher Accounting," English, or some other subject. All penmanship magazines contain lessons in penmanship, any of which would satisfy prospective subscribers, so if any one magazine is to be considered stronger than another

it must be along the lines of a broad commercial and business education. I certainly would like to see your present articles continued, as I know that many are influenced to subscribe in order to get the benefit of these special articles.

E. WARNER,
Central Business College, Toronto, Canada.

CONNELLSVILLE, PA.

In regard to articles in THE AMERICAN PENMAN (aside from penmanship), will say, that I hardly think my case should carry much weight. I acknowledge that I do not read them, although I think it more for the want of time than anything else. Possibly once or twice a year, I look over the article on higher accounting. They should be great helps to those who read them.

E. A. BAILEY,
Douglas Business College, Connellsville, Pa.

COLORADO SPRINGS, COLO.

We enjoy the serial articles on English, commercial geography, higher accounting, commercial law, etc., very much, and would hate to see them eliminated from your most valuable paper.

J. N. NUTTER,
President of Central Business College, Colorado Springs, Colo.

ALTON, ILL.

The place that a penmanship paper occupies in the school-room is a very important one, because the students and teachers look to it, I think, not only for the good they can get from it in writing, but that it helps them in any other line. It is, at the same time, entertaining and instructive, and I would suggest that by no means should you leave out the serial articles on English, commercial geography, higher accounting, commercial law and kindred subjects.

I think specimens of penmanship are very good, and that well written copies serve a good purpose. I think it could not be considered a good strong paper if it did not deal with other subjects.

J. D. ARNOLD,
Principal of Brown's Business College, Alton, Ill.

BOONEVILLE, MO.

My pupils and myself have been so much benefited by the good thoughts on the different subjects you mentioned, and published in the PENMAN, that we would hate to give them up. I think it better to continue them. As to more specimens of penmanship, I think if all teachers and their pupils would practice those well that you now publish, they would have enough to do. Indeed, I for one have enough to do.

In fact, I consider THE PENMAN, as it now is, the best paper of its kind I have ever seen.

C. H. DUNKLE,
President of Dunkle's Business School, Booneville, Mo.

SANTA ROSA, CALIF.

We find that these subjects are at nearly all times different from the day's lesson, and our experience is that we have never used them in any particular. In fact, we very much prefer that the space be filled with penmanship work of some kind. We have our texts on the subjects of English, commercial law, etc., and prefer to follow them in the recitations given to these subjects.

We have enjoyed the penmanship work of THE AMERICAN PENMAN for many years. I have been a subscriber to this magazine for twenty-five years and have used it for many years as a valuable auxiliary in my penmanship classes.

J. S. SWEET,
Secretary of the Santa Rosa Business College, Santa Rosa, Calif.

HURON, S. D.

I should hesitate to advise discontinuing entirely the articles on educational subjects other than penmanship, but it will better serve my purposes with more penmanship and less of the other matter. Surely you would not consider using less of the penmanship matter, and in my opinion it would be dangerous to use more of the other matter than you have been using the past year. I have considered the PENMAN much more distinctively a penmanship publication than any other, and want to see it remain so.

J. M. NEILL,
Huron (S. Dak.) College.

EMPORIA, KANS.

We appreciate very much the serial articles on English, higher accounting, commercial law, etc., and I believe that most of our students have been reading the articles during the past winter. Much more good can be accomplished, I believe, in this way than by devoting the entire paper to penmanship, although I am somewhat a "crank" myself on the subject of penmanship.

It seems to me they give the student an idea of these several subjects in a little different way, or from a different angle than they are presented in our schools. This increases their interest and broadens them out considerably.

C. D. LONG,
President of the Emporia (Kans.) Business College.

DENVER, COLO.

I realize that the articles on the different educational subjects are very valuable, but, if most of the commercial teachers are as busy as I am, they do not have time to read and study these articles as they should. For my part more penmanship copies would suit me better. As a rule I find very few of my students reading any of the matter except that which has to do with the penmanship.

R. M. SEGAR,
Modern School of Business, Denver, Colo.

FT. SMITH ARK.

I think of the PENMAN as a penmanship journal almost exclusively. Several articles on English, commercial law, and higher accounting are good, and I get some valuable help from them. I would like to see these three subjects continued, if you can do so without lessening space for lessons in penmanship and specimens. I think of penmanship first.

B. B. JOHNSON,
Draughon's Practical Business College, Ft. Smith, Ark.

CUMBERLAND, MD.

I find THE AMERICAN PENMAN essential in all our classes as well as the penmanship class. I have found the articles very valuable and our students find them a great help.

A. E. SITES,
Tri-State Business College, Cumberland, Md.

HOUGHTON, MICH.

I have thought at times that a little more space devoted to specimens would be a decided advantage. Whenever the special pages have been in the paper I have found them a great convenience as well as a source of inspiration to my students.

I hardly think the paper devoted exclusively to penmanship and the presentation of specimens would meet with as hearty approval as THE AMERICAN PENMAN, as now constituted, does.

A. E. SPAULDING,
Central High School Commercial Dept., Houghton, Mich.

SHELBYVILLE, ILL.

In my own opinion, and so far as I can ascertain, in the opinion of my students these articles are a great help both to the student and to the teacher. I, therefore, prefer the present plan.

T. E. CHAPPELLE,
Sparks Business College, Shelbyville, Ill.

HUNTINGTON PARK, CALIF.

Speaking for myself and the students who are taking THE AMERICAN PENMAN this year, I would say that we would prefer to have it a strictly high-class penmanship magazine.

J. M. REEDER,
Union Polytechnic High School, Huntington Park, Calif.

BARTLESVILLE, OKLA.

Personally I should like to have it continue with the various business articles. I also put the matter to a vote among the students, and it was unanimous in favor of continuing it as it now is.

C. A. WEGNER,
President of Bartlesville (Okla.) Business College.

The American Penman.

Written by C. E. Brumaghim, winner of the first prize in the American Penman Contest

New York, N.Y. Mar. 30-13.

"Penman" Readers,

I am submitting this as a specimen of business writing suitable for imitation by students striving to become good practical writers.

It might be better, but I believe that if students having mastered the basic principles of muscular movement will study it as to arrangement, spacing, slant, size, length of loops, and quality of line, and will practice imitating it, they will be much benefitted.

Yours truly,

C. C. Lister

In the June issue of the PENMAN was published a "Model Letter for Advanced Students," by C. C. Lister, in the last of Mr. Lister's series of articles on particular penmanship in the schoolroom. It was announced that the PENMAN desired to have specimens of this letter, written by readers, and so the following prizes were offered for the best three copies of Mr. Lister's letter: 1st—One dozen Reputation Cards written by Mr. Lister. 2nd—One copy of Palmer's Penmanship Budget. 3rd—One copy of Portfolio of Ornate Penmanship. The winner of the first prize might elect to take either the Budget or the Portfolio in place of the Reputation Cards. The committee to judge the specimens was

composed of Mr. Lister, Mr. S. E. Bartow, and the editor of the PENMAN. The contest closed at noon of July 1.

The committee awarded the prizes as follows: 1st prize, C. E. Brumaghim, 22 East State street, Gloversville, N. Y.; 2nd prize, Miss Lillie Cole, pupil of A. B. Black, Bloomsburg, Pa.; 3rd prize, Jacob Miller, 42 Avenue B, New York.

The following are given honorable mention: J. Wichser, Monticello, Wis.; Charles Fessler, Byron E. Wolf and Biagio J. D'Antoni, all of Holy Cross College, New Orleans, La., and pupils of Brother Bertin, C.S.C.; Herbert J. Walter, 59 McAdam avenue, Winnipeg, Can.; J. Art. Laroche, Juniorate of Ottawa, Ottawa, Can., and E. V. Deason, York, Neb.

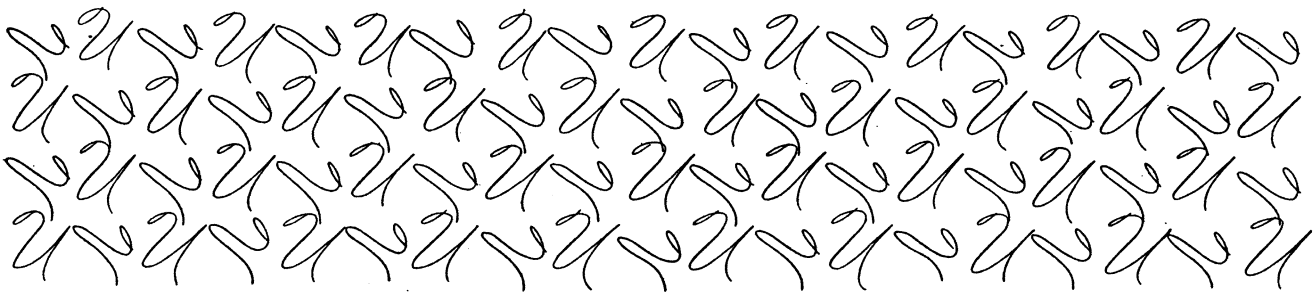
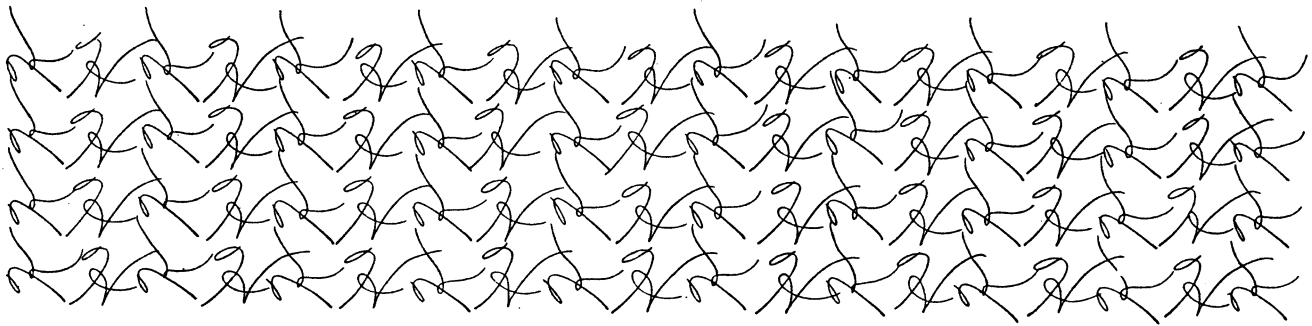
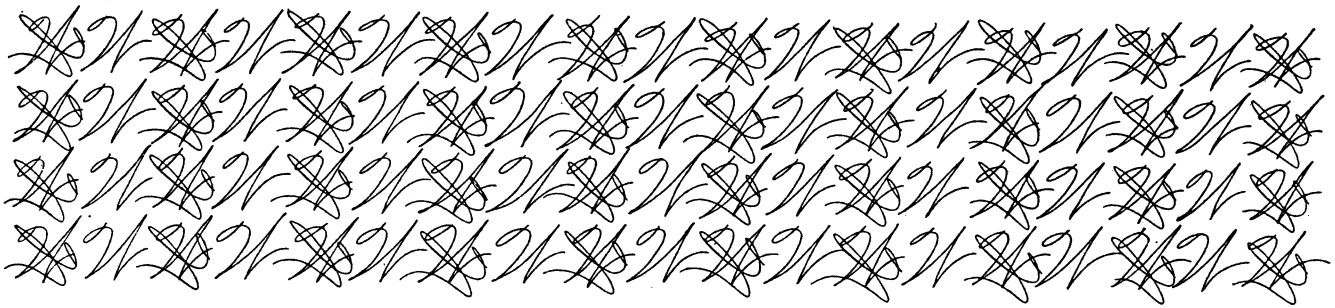
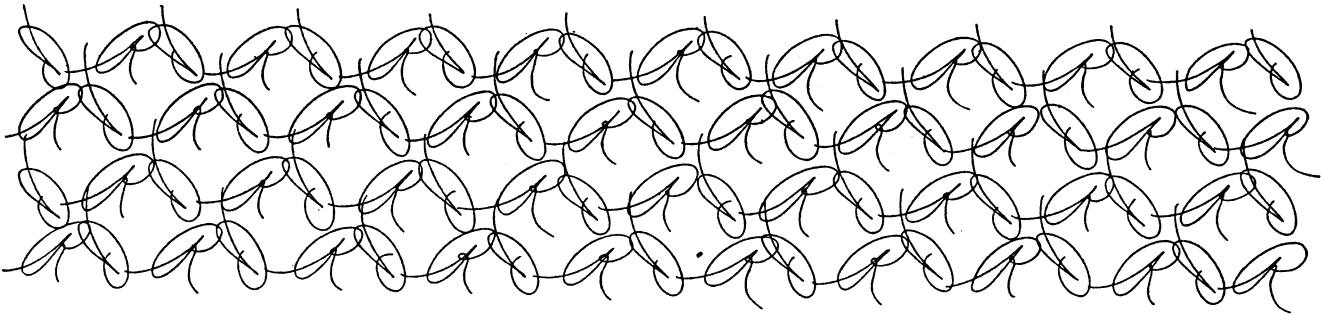
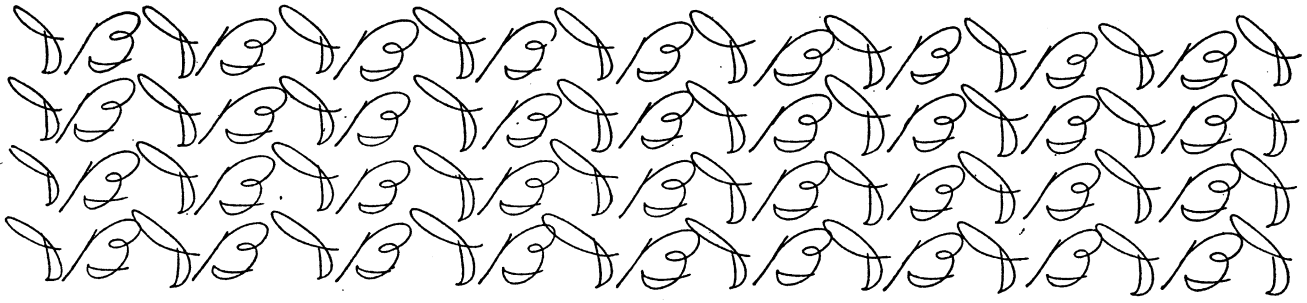
By A. B. Short, teacher in Dakota Business College, Fargo, S. D.

Mr. A. N. Palmer
New York

Dear Sir: You will find in this a fair specimen of my writing.

Yours truly,
A. B. Short

Studies in Arrangement by S. E. Bartow.



The nine stanzas of this famous poem were copied by nine members of the staff of The A. N. Palmer Company at New York, each person writing one stanza, in the following order, beginning with the first: Miss Mae E. Burke, Miss Loreta St. John, Miss Anna M. Archer, Samuel Margolis, C. J. Newcomb, Miss Irene V. Griffin, C. C. Lister, Richard Boyajian and S. E. Bartow.

Psalm of Life

— Longfellow —

Tell me not, in mournful numbers,
Life is but an empty dream!
For the soul's dead that slumbers,
And things are not what they seem.

Life is real! Life is earnest!
And the grave is not its goal.
Dust thou art, to dust returnest,
Was not spoken of the soul.

Not enjoyment, and not sorrow
Is our destined end or way;
But to act, that each to-morrow
Find us farther than to-day.

Art is long, and Time is fleeting,
And our hearts, though stout and brave
Still, like muffled drums are beating
Funeral marches to the grave

In the world's broad field of battle,
In the bivouac of Life,
Be not like dumb, driven cattle!
Be a hero in the strife!

Trust no Future, how'er pleasant!
Let the dead Past bury its dead!
Act-- act in the living Present!
Heart within, and God overhead!

Lives of great men all remind us
We can make our lives sublime,
And, departing, leave behind us
Footprints on the sands of time;

Footprints, that perhaps another,
Sailing o'er life's solemn main,
A forlorn and shipwrecked brother,
Seeing, shall take heart again.

Let us, then, be up and doing,
With a heart for any fate;
Still achieving, still pursuing,
Learn to labor and to wait.

Higher Accounting

By H. Winfield Wright, LL.B.

Strayer's Business College
Philadelphia, Pa.

Costing

(Continued from last month)

Let us now examine and analyze the Payrolls of a company, whose weekly outlay for labor is, say, \$15,000. We will extend our examination over a period of six months in our endeavor to find out just what portion of the aggregate is Productive, or Direct Labor, and, also, to ascertain the figure of Non-Productive, or Indirect Labor. The Labor account in the Private Ledger shows that the total expenditure during the past six months, or twenty-six weeks, was, say, \$400,000. Now it is necessary to find out what proportion of the above figure was expended for Productive Labor, also what proportionate part was charged to Non-Productive Labor. From the Payrolls themselves we can readily learn the sum total paid out in each of the departments during the above period. Turning to the Manufacturing Expense Binder No. 1, we can readily find out what proportion of these different departmental Payrolls was non-productive. The balance is Productive Labor and can be found in Production Binder No. 2, as every penny of labor is entered in either one or the other of the two binders.

The following statement will make what has just been said more clear:

PAYROLL DISTRIBUTION TABLE JAN. 1ST TO JUNE 30TH, 1913

Departments.	Non-Productive.	Productive.	Total Payroll.
A—Office	\$25,000		\$25,000
B—Store Room	5,000		5,000
C—Power	8,000		8,000
C—Yard	15,000		15,000
E	17,000	\$200,000	217,000
F	10,000	50,000	60,000
G	4,000	25,000	29,000
H	2,000	20,000	22,000
I	3,000	16,000	19,000
J			
J			
K			
L			
M			
Etc.			
Totals	\$89,000 22%	\$311,000 78%	\$400,000

The figure of Productive, or Direct Labor, is the only important figure here, the proportionate percentage of each division of labor to the total Payroll being set forth only as a mere matter of interest. We of course remember that we have decided upon the figure of Direct, or Productive Labor, as the only reliable basis for all Costing.

Departmental Operating Expense

We must remember that the sum paid for Non-Productive Labor in the case of the above tabulated departments is only a part of the total Operating Expense. Upon reference to the Private Ledger, we will find an account captioned as below and setting forth the total Expense for the months under consideration. We can find a similar account for each of the other departments.

DEPARTMENTAL OPERATING EXPENSE "E"

1913.		
January 31	Cash 75	\$9,500
February 28	" 98	8,500
March 31	" 116	9,000
April 30	" 150	8,000
May 31	" 135	10,000
June 30	"	18,000
Total		\$63,000

These accounts, one being kept for each of the various departments, exhibit the Manufacturing Expense, which is one of the elements of Manufacturing Cost. It will most probably be recalled that National and Direct Labor were the other two elements or factors.

General Expense

We have seen that Manufacturing Cost (the sum of the three factors mentioned in the preceding paragraph), plus the General Expense equals Total Cost. The General Expense is often divided among a score or more of accounts. By sub-dividing Expense, more information is given and closer records are afforded than when all the General Expense items are dumped into one account. Each job turned out must bear its pro rata share of the total General Expense. To show the total of General Expense it is necessary to close monthly the various subsidiary accounts showing General Expense items into General Expense account. This is best effected by a journal entry made at the end of each month as follows:

General Expense	\$17,000	
To Sundries		\$17,000
Executive Salaries	\$4,000	
Legal	100	
Depreciations	500	
Taxes	100	
Traveling Expenses.....	1,500	
Insurance	200	
Freight and Drayage.....	500	
Stationery	100	
Printing	50	
Postage	150	
Advertising	300	
Water	100	
Telephone and Telegraph....	100	
Power	1,000	
Etc. and Etc.....	500	
Dept. A Operating Expense...	3,000	
" B " "	1,000	
" C " "	1,000	
" D " "	2,800	
Total	\$17,000	

If electricity is used, Power becomes a Departmental Expense and is chargeable, accordingly, to the various departments in the same measure in which it is consumed. The energy is in this case directly applied, there being a total absence of belting and shafting. We will assume here that steam is the motive power and charge the figure to General Expense, as it is very difficult to charge Power, in this instance, pro rata to the various departments.

The next figure shows General Expense account for the six months period under consideration:

GENERAL EXPENSE

1913			
January 31	Sundries	\$491	\$17,000
February 28	"	542	16,000
March 31	"	597	16,500
April 30	"	634	16,000
May 31	"	674	16,500
June 30	"	699	16,000
Total			\$98,000

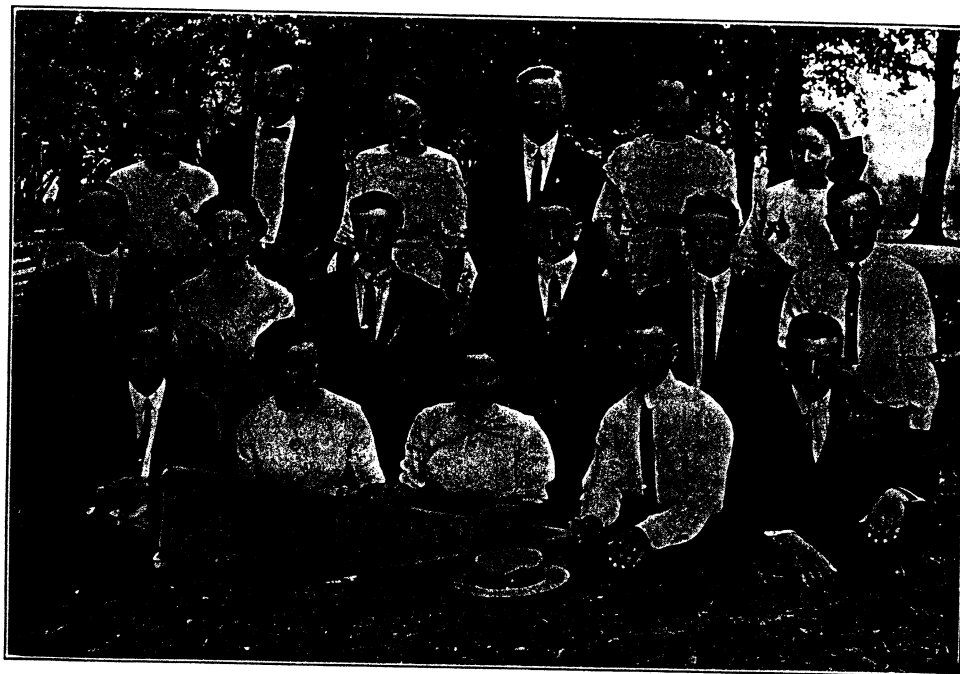
(Continued on page 175)

By Francis B. Courtney

Be courteous to all but intimate with few and let those few be well tried before you give them your confidence. True friendship is a plant of slow growth, and must undergo and withstand the shocks of adversity before it is entitled to the appellation.

It is a good and safe rule to sojourn in every place as if you meant to spend your life there never omitting an opportunity of doing a kindness or speaking a true word or making a friend.

The American Penman Certificate Winners, Union Christian College, Meron, Ind.
W. S. Sanford, Superintendent of Commercial Department



Possibilities of the Business Practice Course

By Thomas F. Campbell, author of "Campbell's Actual Accounting"

SECOND ARTICLE

A PROMINENT business firm, widely known through extensive advertising, has said "The demand in business life to-day is for thinkers, planners, originators, not for mere humdrum creatures of routine who do only what they are told to do"; and in a former paper attention was called to the unsupplied demands of business for accountants who know something not taught in the books, something evolved out of their own "gray matter," for men with ability to do something more than a machine can do, for managers, for clerks, with some degree of managerial ability, for men who have been trained to think, and to think outside the grooves of prepared schoolroom practice.

Courses in wholesale and cost accounting are not a panacea for the ill any more than a choice chicken dinner would be a panacea for indigestion. The business graduate in general has been surfeited with material, until his digestive ability has been impaired, and he fails to assimilate what is given him. Modern accounting methods are good mental food, "rich material" without a doubt, just the material that he should be able to feed on; but not the remedy for his dyspepsia. Exercise, mental exercise, is the remedy that he needs. Better less food and more exercise, if you must choose, than richer food and no exercise. Combine the modern accounting methods with the same kind and quality of mental exercise that he will have to take when he comes into a business office and you will develop a robust, capable business man or woman.

The business college should give a *real business training*, a course in which the bookkeeping or shorthand is only incidental, as it is in business, instead of being the "whole thing" as many graduates really think until they try it. A course in business is a liberal training for any phase of business life, a course in mere bookkeeping or shorthand, however extensive, is but a training for a clerkship. Many schools believe that they have solved the problem by employing an accountant taken from the business world. So far that is good, but if he is only an accountant, his schoolroom will teach only accountancy. The mere bookkeeper or accountant in business moves in a very narrow groove, however honorable and useful, and is conversant with only a part, and the least active, the least original, part of a firm's business. He may know *nothing* of the real activities of the business except as he sees its results copied into the books before him. His end of the work is only a small part of what the business school should give its students.

There should be a reproduction in the schoolroom of all the experience to be encountered in a business office, just as nearly as it is possible for any one office to duplicate the experience of any other. It cannot be duplicated in detail, but it can in quality, and it is the quality of the experience that counts in mental development. It cannot be done through the medium of a previously prepared and keyed "office routine," however comprehensive, for that is merely an illustrative problem, a study in theory, and mental development does not come by theory, but by practice. The business office must be reproduced in the schoolroom, not only in its accounting department, but in its receiving department, in its billing department, in its managerial work, and it must be infinitely more than an illustration copied from the work of some business office. It must be new, original work in which the student is wholly responsible for the results, if it is in accounting; for the quality of the work, if it is clerical; or for the profits, if it is business management; and there must be a life and a reality in the work that will supply the inducement to develop accuracy, neatness and method.

Schools that believe they have solved the problem by selecting their teachers from the ranks of practicing accountants, are to be found, both among those who still believe that everything desirable can be taught by theory methods, and among those who offer an actual business practice and claim to verify all results by the methods employed in business. The latter class are certainly on the right track, but the former class, knowing the value of really competent accountants' time, and guessing more or less accurately at the demands of fifty to one hundred tyros in business, smile incredulously and insist that no school, however honest in its intentions, can carry out such a proposition with profit to itself, in any way that

would not be considered a farce by any firm of public accountants.

The writer remembers when he believed it possible to launch an entire school on the sea of actual business and verify each one's books by the methods known to accountants, and that he worked nights and Saturdays to make good on his advertisements. The verifying was easy enough when the books would verify, but the experting when they would not—well those who have had the experience know, and those who have not cannot go very far astray in their imagination as to the amount of work. Later the writer decided that the only practical method for a genuine experting of students' books in a schoolroom of any size was to *train each student to expert and prove his own books*.

To do this it became necessary to take the student at the beginning of his work, to limit the quantity of work to be included in each analysis and proof to so small an amount that it would be possible for him to write his entire ledger on a sheet of paper 5x8 inches, to provide him with specific instructions for such an analysis of his accounts that it would be impossible for him not to find his error, and then to wait for him to get into trouble before attempting to give him a lesson in getting out of trouble. The opportunity for the lesson always came in due time, but even when the work was perfectly correct the student's written report compelled so complete an analysis of the records of his books that he was unconsciously receiving a lesson in auditing every day. This solved the problem of original work with results verified by actual accounting methods instead of by a key, and gave results in mental development which the writer has not found equalled under any other plan in any business school in the country, after visiting something like one thousand schools. An increasing number of schools are now working along the lines of the writer's experience with the same satisfaction as to results.

It must not be supposed, however, that students must be prepared for an actual business practice, with its actual accounting features, by an elaborate course in theory. A month or two at the most is, in the writer's opinion, sufficient to spend on theory and illustration before commencing a business practice. The student will make no more blunders in his first attempt to manage a simple business after a very brief, but properly directed, course in theory, than he would after six months or a year in theory, and he will understand and remember the minutest details of the *theory that he learns in connection with his business practice*, while an attempt, after a six-months course in theory, to apply all that knowledge to an advanced business practice will reveal the fact that at least half of the instruction gone over in theory was either misunderstood or forgotten, and hence the time spent on it wasted. In fact, the student who has not entirely exchanged his stock of home-bred common sense for inadequately grasped book-knowledge has the advantage in taking up an actual business practice, for business is only applied common sense. In the keyed office routine, the student with more book-knowledge shows up to advantage; but to what advantage? Merely as a school automaton, the product that has discredited the schools with business men. It is the man with developed common sense that shows up to advantage in business.

The "routine of business" is not the set routine of an old-time business college "office," but a living thing that assumes a different form every day, that will one moment follow a routine form, and the next require the thought of a living, thinking brain to handle it correctly. A genuine business practice trains a man for anything that may come up in business, *if the student stays with it long enough*. Do you say, "If?" Then you do not know the monetary value to the school (as well as to the student) of the properly conducted actual business practice. *The student will stay with it* as he will with no other commercial course ever offered, because he realizes every day as he does in no other course of study both the value of what he is getting and his need for it. The length of his course under a competent teacher will only be limited by the student's financial resources, or by the limitations of the subject, and every competent business teacher knows that the limitations of the subject cannot be even ap-

proximated in less than two years. The writer has had a number of students re-enter for a second year of work after they had been granted their diplomas, and one that asked for a short course and was told that he might stop at any time that he failed to learn something new and valuable every day (himself being the judge) completed an eight months' course and took his diploma.

A genuine business practice makes possible the entire range of business instruction. It gives opportunity, and the only possible opportunity, for the intelligent study of higher accounting, because it presents the opportunity for its application

and illustration. So, too, as has been shown, does it make possible the study and practice of auditing, and in no other way can it be studied as effectively in the schoolroom. Prof. U. H. Smith, of the Indiana State University, said recently, before the Indiana State Teachers' Association, that such a course of study in a business school makes possible a class in auditing every day. And when you add to this possibility a plan that makes it a necessity for every student to audit either his own books or the books of some other student every day, you are teaching auditing without announcing it, and developing auditing ability in every student that takes your course of study.

Characteristic Specimen by J. G. Christ, Lock Haven, Pa.

Friend Bartow,
This is
Penmanship, as she is, wrote,
and is the real thing in the
way of what we term easy,
flowing, writing, and you see
it just as it is, no retouching,
and using india ink, and
motion.
Yours, very truly,
J. G. Christ,

The use of moving pictures in the schools is spreading rapidly in Europe. Recently a professor in a Brussels school excited great interest by presenting a series of pictures illustrating the progress of aviation from the earliest days to the present. In Prussia the minister of public instruction has approved the use of the cinematograph in all the higher schools of the country, and the official programs give lists of films for geography, history, and science. The expense of this material is met by appropriations from the government and municipalities and by private subscriptions.

To control cigarette smoking and to censor moving-picture shows are the two objects of a co-operative plan formed by the Parent-Teacher Circle and the Civic Club in Lock Haven, Pa.

Correspondence courses in health will be one of the features of the health instruction bureau to be established at the University of Wisconsin, which aims to reach the people of the whole state with available information on preventable diseases, infant mortality, rural hygiene, and other subjects.

The Rise of Mary Ford

By Philip Robert Dillon
(Copyrighted by The Author)

A Modern Business Story Telling of a New Way to Make Money—Concluded

[SYNOPSIS OF FIRST INSTALLMENT.—Mrs. Mary Ford, a widow, and her son Austin, lived in the village of Bentley, Ohio. Austin worked for Cyrus Barlow, the wealthiest man in the village and keeper of the general store, getting \$8 a week and thus supporting his mother. Barlow was a "scrooge." He held a mortgage on the little Ford house and lot and planned to get possession and sell out at a big profit to a new railroad company. To circumvent him, and open up a new field for herself and son, Mrs. Ford quietly sold her place in Bentley to the railroad company, moved to a ten-acre fruit farm which she purchased near Monterey, and prepared to go into the fruit preserving business. Austin was to be outside business manager, and he took a course in bookkeeping at the Progressive Business College in Monterey. The principal of this school showed a personal interest in him.]

QUICKLY the teacher found out the boy's ambition, and indeed Austin was glad to confide his story to such a sympathetic friend. And so, in the short term in night school, Austin made unusual progress. He continued his work of soliciting orders in the daytime, and planning for the later campaigns. Thus he was daily putting into practice the principles and practical forms of bookkeeping which he learned each night from his friend and teacher. Particularly he was delighted by a practical proof of the principal's interest in him. The teacher had helped Austin to devise a set of books containing special columns, which would enable him to write the history of each transaction from its inception to its close. Each page of this book was so arranged that little writing need be done, each column having its own printed heading to show what entries should be made in it. This book solved a problem that had bothered Austin a great deal; it reduced the work of bookkeeping to a minimum.

It was, indeed, a splendid business training for him—that three months term in the "Progressive Business College."

Thus it was when planting time came, Mrs. Ford had a basis upon which to estimate the probable crop she could handle.

She hired help and planted about three acres in such vegetables as she meant to can. She fertilized her small fruits and plowed up the orchard. By the time strawberries were ripe, Austin had the glass jars bought and the labels printed, and had acquired a window fronting on the public square of Monterey for the display of "Monterey Home Products."

The summer sale was a complete success. Orders from other towns poured in as they heard of the new product. Mrs. Ford's reputation as an expert grew until, when the County Fair was held the first of October, Mrs. Ford was made the chief member of the committee for awarding prizes to the farmers' wives who had sent in their products. Many of these Mrs. Ford found to be, as she thought, better than her own. She discovered many new things. She talked with the makers as they stood about near their "prize products." She learned of the enormous waste of fruits and vegetables on the farm because of a lack of market at the right time. She began to realize the waste of wild fruits like blackberries, that grow in such abundance over the whole region. Out of this experience at the fair, grew a new and great idea.

She began a practical and thorough study of the social and economic conditions of the women who live on the farms. It was easy to get from Washington pamphlets which set forth much interesting information gathered by government commissions that had studied the sociological conditions of men and women on the farms. Indeed, great statesmen and thinkers had lately been calling the attention of the nation to the men and women of the farms. That was all well enough, and the theories of these writers were good, no doubt, but Mary Ford was no mere theorist. She was accustomed to ask, "How will it work in practice?"

She had a list of all the women who had exhibited at the fair. She added the names of other responsible farmers' wives and practical women of Monterey and other towns in the county. And she sent out an invitation to all these women to be her guests for a day in Thanksgiving week. She stated

that the big Town Hall of Monterey had been given over by the Common Council for entertainment on this day, and there was to be a discussion of the subject of "Standardized Home Products," and an organization of women was to be effected for purposes of mutual benefit in marketing home products.

Two hundred women accepted the invitation and the Town Hall took on the appearance of a woman's convention. Mrs. Ford called the assemblage to order at the forenoon session. She introduced the Mayor, who welcomed the women and pledged his support to their movement.

General discussion followed regarding the farmer's wife in the home and the necessity of her advancing to a position that would make her a more important economic factor. Most of the women could testify that the work of the farmer's wife was long and hard enough. But did she make the hours of toil count for what they should? Was there not some practical plan whereby this energy could be so directed as to produce real profit? And if so, could she not employ help and buy labor saving machinery and household conveniences which would dispense with much hard work and drudgery? These were the questions asked and answered.

Then came personal experiences. Mrs. Anna Katz, a rosy-hued German woman, told of her home-made sour kroust, and pork sausage plant; how she packed her kroust in barrels and the sausage in cloth bags weighing 5 pounds each. She shipped to a German friend in a nearby city where the products found a ready sale, leaving her a large profit, even after her city friend's 20 per cent commission was deducted. The buxom, placid, prosperous looking creator of the local sour kroust industry concluded her remarks by stating that her business had grown so she could not handle it alone and had sent for her brother from Prussia to help her out next season.

Mrs. Hiram Woodmansee, another home product pioneer, offered her intensely interested audience a new view of the promised land of profit, from the standpoint of the home-made rag carpet and rug industry. She had been so successful in selling her output through a Cleveland carpet dealer, that a brother and cousin found steady work assisting, and thought she would have to add to her force next season.

Mrs. Susan Ridley came forward as another home product champion, having chosen the preserving field. She had entered it quite by accident, having sent to a friend in New York some blackberry jam which made a great hit on its metropolitan "debut." More was begged for—this time on financial terms; almost before she could realize it, Mrs. Ridley was reaping a good income and had added strawberries, raspberries, apple-butter, etc., to her list. She too, had more orders than she could fill, but next season she purposed to be better prepared. And indeed all the women who spoke announced their intention to be better prepared "next season," and the listeners emphatically applauded. The bigness of the home products idea was strikingly emphasized by the unanimous preparations for "next season's" increase of business.

At noon recess was taken for luncheon, which was served in the Common Council room, which had been quickly transformed into a banquet room.

The afternoon session was devoted to the business of organization. A constitution was adopted. The society was called "The Monterey Home Products Club." Mrs. Ford was unanimously elected president. The day was full of such virile results that even the conservative business men of Monterey were astonished, and never had there been a more logical, practical and better pleased gathering of women than they who attended at the launching of this movement.

CHAPTER III

Austin Ford, as aide to his mother, had superintended the physical details of the convention. He had listened with

absorbed interest to the statements of the women who had illustrated the possibilities of the home products industry. The words "next season" dinned into his ears. He found himself wondering uneasily about "next season." Suppose that, shortly after he opened up next season, he would find himself sold out? What was he going to do?

For many weeks afterwards, he and his mother considered means to provide against a possible shortage of marketable home products. They finally adopted a plan.

They prepared another "visiting list," but now with quite a different purpose than before. It was a selected list of farmers' wives in the county. Austin went to each and asked them to send to his market whatever they might have of food products in exchange for cash. He felt greatly encouraged at the result of his canvass. Then he placed an "ad" in the local papers, asking the women of the county who were anxious to earn money to come to his store.

These two methods began to show returns in about a week. Austin's empty shelves began to fill up. Butter, jams, jellies, vinegar, dressed poultry, turkeys, bacon, beans, sausages, nuts, vegetables, maple sugar, and many other things were brought in. And then Austin had another problem on his hands.

The answer to his appeal for home products became so widespread that he found he could *not* sell all the stock because the town wasn't big enough to consume it. Austin knew he must expand in some way or he'd be swamped. Should he open a store in the nearby town? Should he go to a city and start a place, or would it be better to try to sell through other stores?

The next day saw Austin in Cincinnati. He went directly to the largest wholesale grocery in town, where he opened his leather grip cases to show samples of what he wished to sell. The wholesale grocer and jobber carefully examined and tasted each sample, asking its price. Austin was prepared to give figures, as he had taken the cost that each woman had estimated as her actual cost of production, added 33½ per cent profit for the maker, and 10 per cent to that total for himself as agent.

The jobber seemed pleased with Austin's figures. He jotted down the names of the various brands and then remarked:

"Here are ten brands. I'll take two carloads of each, making twenty in all. Now, when do you think you can deliver?"

Austin staggered. His head felt turned upside down, and the experienced jobber watched his confusion with some amusement. The boy got his breath and stammered that he had been used to dealing in crates—not carload lots! "Why," he cried, "twenty carloads means a whole train!"

"Yes," said the jobber, still amusedly, "I deal in train loads."

"But," objected Austin, "it means hundreds of people making thousands of articles, and working overtime at that! I couldn't think of filling such an order!" And sorrowfully he started to pack up his samples.

But the jobber, a successful business man and a sure judge of men, had recognized the sterling character of Austin Ford. He asked him questions and learned the story of the Ford family. His sentimental interest was aroused. He said kindly:

"Young man, this is your chance. You must take this order. I believe you can fill it."

Still the order was so entirely beyond Austin's experience that he could not even at this moment conceive success in filling it. He said he couldn't dare to tackle it. And thereupon his newly made friend slapped him on the back and told him to go home and think it over and give the answer in two weeks. "I won't let you reject my order until two weeks have passed!" he concluded, decisively.

Austin left him and walked the street in a sort of daze. But after a little his heavy gripful of samples began to make themselves felt and brought back his practical sense. That order for a trainload was all very well, but it might be a good plan to accomplish what he originally started out to do—sell his stock on hand.

So Austin visited more grocers, this time of smaller calibre. Before he left Cincinnati he had contracted for the disposal of his surplus stock. His samples made the same kind of hit with the other dealers as with his first customer, and he left for home quite free to grapple with the twenty carloads problem. He thought it out on the train. He saw clearly there was only one possible solution, and he could hardly wait to arrive home to consult his mother.

The Monterey Home Products Club had held several meetings, and had grown until the membership was now nearly five hundred. Austin's mother, by virtue of her office as president and because of her inherent qualities of leadership, was looked up to with perfect confidence by the women, and she took the initiative in matters of club policy. And, what was of great importance, she conducted classes in cooking and preserving at her home.

She instantly perceived a lifetime's opportunity in the proposition Austin laid before her. She decided that with proper handling the Monterey Home Products Club could fill that tremendous order. That very night Austin telegraphed the Cincinnati man that he would accept the order. Mrs. Ford sent out a notice for all members to be sure and attend next Saturday's meeting, as a matter of great importance and ultimate profit was to be discussed.

When the club convened and Mrs. Ford read the formal order for twenty carloads of home products (it had come in the mail in the meantime), there was stunned silence. They had grown so accustomed to think in tens, twenties and, on rare occasions, hundreds, that they could hardly grasp the thought of *thousands* of dollars profit! A few of the leading ones were first to realize what the order meant, and they applauded. Gradually, in a wave, the truth was understood by all, and the entire meeting applauded with hand clapping and exclamations of wonder and surprise.

The meeting adjourned for a week after appointing a committee headed by Mrs. Ford to devise and submit plans for carrying out the work. This committee met every day of the following week until the next Saturday, when the following plan was presented at the club meeting:

The name "Monterey Home Products Club" to be changed to the "Valley County Home Products Association."

To every member shall be assigned certain fruits and vegetables to be raised on her farm—raw fruits to be charged at prevailing market prices.

Members capable of doing expert preserving to be requisitioned for this class of work and a schedule of cost for each preserving department to be made by a committee to be later appointed.

A Committee of Standards to be appointed, whose duty is to determine recipes and formulas.

A Committee of Supervision to oversee work done, particularly to look after the less skilled members.

Weekly meeting programs to be in charge of a Committee of Demonstration, which shall arrange for demonstrations and practical instruction.

Members to pay 25 cents per week dues for expenses, such as involving outside instruction, etc.

A Committee on Tins, Jars and Labels to receive prices from manufacturers of the above mentioned, also to receive bids on all necessary articles to be furnished from outside sources.

The above plan was adopted unanimously. Austin was made chairman of this last committee, besides being a member ex-officio of the other committees, and general manager of the association. He occupied every hour of his time fitting himself for the job. He first visited several "model" canning and preserving plants—as their advertisements modestly described them. While he learned some practical things, he quit these factories with a literal "breath of relief." Conditions in one of them were every whit as bad in degree as Upton Sinclair's "Jungle." Half rotten fruits, packed in unsanitary cans, handled by filthy operatives, and preserved in benzoate of soda, turned Austin's stomach so he was glad to leave, after seeing how *not* to do it.

He next went to the State Agricultural College, where he got much first hand information along the same lines, and as chairman of the committee on labels, tins, etc., he corresponded with many manufacturers, getting their prices on these articles.

As Spring approached he arranged with the State Agricultural College to send several instructors into the county. These met the farmers and their wives at home or the public school buildings, where they enlightened them on many vital points relating to most progressive agricultural methods. Besides this, Austin wrote to standard farm publications for several thousand copies containing marked articles on phases of the work in hand which he had been at pains to look up in the back numbers of these magazines.

The movement was in full swing now, and by the time plowing began, the whole county was aflame with the idea. Scarcely a farm failed to contribute some part of its acreage to the furtherance of the home products campaign, the area being fully large enough to allow for the shortages of a bad season. But Nature smiled on "home products," for each maturing crop proved even in excess of the estimate.

Austin had ordered all the jars, cans, labels, and other necessary packing articles, which arrived as needed. He hired a large shed near the railroad station to store these consignments until he could deliver to the parties using them. He financed this deal by purchasing on thirty days' time and charging to the association, which meant each member must pay his share, *pro rata*. To this was added 5 per cent as Austin's profit in handling.

Then the products began to arrive at the big storage shed, where they were boxed or crated for shipment. Enough happened to come in a bunch to allow Austin to make up four carloads to go at one time. As soon as shipped a draft would be drawn on the city jobber and as money was collected a statement would be made to each member accompanied by a check to each for the net amount coming to her. And how thankful were Austin Ford and his mother to the Progressive Business College and its principal for that thorough course in bookkeeping and actual business forms which had made Austin perfectly competent to handle the large clerical business which had developed with the new industry!

Following his mother's advice, Austin determined to advertise his goods en route, and so had given an order beforehand for some large bunting signs to be tacked on the car-sides reading:

"This Carload of Home Products shipped by the Valley County Home Products Association."

Nine months after accepting the order, it was entirely filled to the satisfaction of the consignee, who immediately doubled it for delivery the next season. Austin's profit, while small in per cent, was large in aggregate.

One day in the late fall, a tall, handsome, smartly dressed young man sprang from his automobile and entered the

branch of the Farmers' Bank of Monterey, which had been established lately in Bentley in a building directly across the street from Cyrus Barlow's general store. The young man was Austin Ford, who had been made a director of the bank—the youngest bank director in Ohio. And Cyrus Barlow stood upon his store porch and watched him.

Austin transacted his business and came out. He saw Cyrus Barlow. He felt an uncontrollable impulse to go over and defy him—"He was going to make it hot for me!" he muttered—and over he strode, his jaw set. Barlow stood still with a sneer on his face, watching his comig.

Suddenly there came to Austin the firm, sweet voice of his mother—"Be kind, my boy!" That sweet sentence, for years, had expressed the very soul of Mary Ford; it had grown into the fibre of her son and had directly made much of his success.

In the instant his hatred of Barlow was gone. He smiled cheerily and said frankly:

"I'm glad to see you, Mr. Barlow. I hope your business is prosperous."

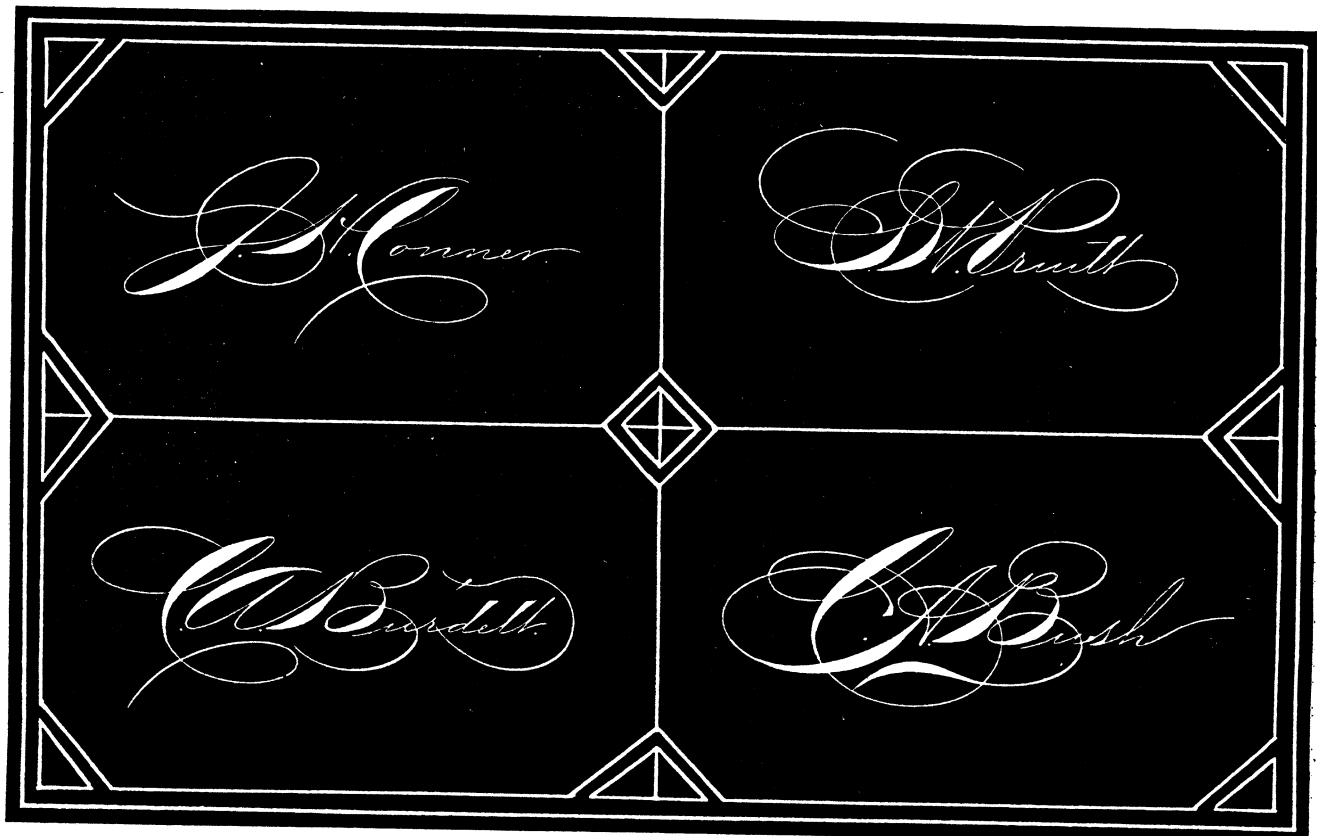
Barlow was taken aback. He had been ready for a bitter quarrel with Austin Ford, but Austin's sincere kindness outflanked him. He stared a few moments at the clean, lithe, dynamic young man, and then he muttered, grudgingly:

"Young feller, you're a darned smart one!"

He turned and went into his store without another word, and Austin Ford smiled, quite satisfied.

With the accession of so much prosperity, the association was well able to stand a raise in the monthly dues from 25 cents to one dollar. In the course of time a fine clubhouse containing the association offices was built, and by that time the fame of home products had gone far and wide over the country. There is a portrait in the reception room of the clubhouse. The club members say it is a picture of their "Goddess of Fortune." But if you should ever see it, you would recognize the strong, fine face of the woman whose ideas first opened the homes of Valley County to genuine prosperity—the mother of Austin Ford.

Hitherto unpublished specimens by the late L. Madarasz, arranged by S. E. Bartow



By Pupils of Christian Brothers Business College, Portland, Ore.

*A rolling, rapid, muscular
movement is used to attain
success in business writing.*

Lew J. Syrell '16.

*Invest a little time and become
a neat and legible penman*
F. W. Daynor '13.

*The Business World wants
plain, rapid business writing.*
Peter Jali. '13.

*This is a specimen of my
business writing.*
Felix Simon.

*This specimen shows some of
my Muscular Movement Writing*
Melvin Shea

Round Table

Our earnest friend, James Fallon, C.S.V., of Rigaud, Quebec, closes an interesting letter with the following: "I heartily congratulate you for the excellent models of penmanship and the very interesting and instructive articles, which fill the pages of the PENMAN.

We have been advised that Mr. F. A. Keefover, one-time associate editor of THE AMERICAN PENMAN, recently graduated at the Oregon Agricultural College at Corvallis, and now supports the degree of B. S. The PENMAN extends congratulations.

Mr. G. T. Wiswell, of the Philadelphia Business College and College of Commerce, has arranged to take charge of the commercial department of the City High School, of Knoxville, Tenn., at the opening of the next school year in the fall. Mr. Wiswell will reorganize the department. He realizes that this new field is full of possibilities. We wish him success and shall watch his future.

Mr. M. W. Zipoy, who recently completed a course in the University of North Dakota at Grand Forks, has accepted a position as head of the commercial department of the high school at Little Falls, Minn. We wish Mr. Zipoy success in his new position.

How the Present Reform in Penmanship Started

The following is a copy of recent correspondence, between Arthur G. Skeels, supervisor of writing at Ellwood City, Pa., and A. N. Palmer:

508 Franklin Avenue,
ELLWOOD CITY, PA., June 2, 1913.

DEAR MR. PALMER:

I have lately been interested in the changes that have come about in writing, especially as it is taught in public schools, during the last twenty or thirty years. A little over twenty years ago I started to school in Ohio. My "Writing Book" was a few leaves of foolscap paper with a cover of wrapping paper. The copy was written by the teacher. I now know that it was often poor, though at that time it represented the perfect goal toward which I was striving. Very few printed copy books were ever mine.

My teachers seldom if ever looked at me while writing. They looked at my writing. They knew nothing—most of them—of penholding or movement. If the writing produced was fairly good, they considered that the method must have been correct.

But even before I left the country school, some fifteen years ago, signs of a change began to appear. At least two of my teachers talked of "penholding" and "movement." I do not remember to have heard the word "position" in connection with writing in the country schools.

I suppose this change in the attitude of the teacher toward writing was the result of the work done by the business colleges. Is this true? About when did business colleges first begin to teach "light line" writing? How soon did the public schools follow suit?

Probably the answers to these questions have been given in former numbers of THE AMERICAN PENMAN, or the Palmer Method publication, I have forgotten the name. If so, please refer me to the date, or send a copy, if possible.

If I am asking too much, just ignore this request. Any information you can give me will be very much appreciated.

Yours very truly,

ARTHUR G. SKEELS,
Supervisor.

NEW YORK, June 6, 1913.

DEAR MR. SKEELS:

Thirty years ago, when I began to publish the *Western Penman* (now THE AMERICAN PENMAN), I began to advocate plain, unshaded, muscular movement writing for business colleges as well as public schools. Up to that time nearly all the penmanship taught in nearly all business schools was *ornamental*, although it was mis-named *business* writing.

I had worked in an office two years and realized that flourish shaded writing was not wanted. Twenty to twenty-five years ago it was generally conceded that I had turned the tide of favor from ornamental to plain business penmanship in connection with the writing taught pupils in business schools, who were fitting for positions as bookkeepers and general office assistants.

I have in my office bound volumes of the *Western Penman* from the first number, and when you come this way I shall be glad to have you read the editorials I wrote on this subject twenty-five to thirty years ago. At the same time I was advocating plain unshaded and even coarse pen writing for business schools, I was condemning copy books as a means of teaching practical writing in graded schools. The copy book is very little used at the present time. Of course, I made converts to the plain unshaded coarse pen writing for business schools, while I was condemning copy books. The converts advocated the same thing that had been advocated in THE AMERICAN PENMAN. They made converts in turn and kept up the agitation, and so it is not strange that in the continuous spread of these waves of reform the author of the earliest protests against ornamental writing under the name of business penmanship has been in a measure lost sight of. Whether this is true or not, I am perfectly satisfied, since we find very little ornamental writing taught in business schools to pupils who have no use for the ornamental and never will have.

If this is of vital importance to you in connection with any articles you may write, or any address you may make I can have a stenographer copy some of the early articles published in the *Western Penman*.

Cordially yours,
A. N. PALMER.

Written on March 19 of this year. Miss Cote is fifteen years old

*This is a specimen of my
muscular movement business
writing learned in St Mary's
School Willimantic Conn
Rita Cote.*

Written by Margaret Ueltzen, Pupil of George Zimmerman, Allentown, (Pa.) High School

*The ability to write a good
business hand is a common
passport to commercial
success.*

How Would You Grade This Specimen by a Public School Pupil?

Ability - capacity
abil - power
ity - capable of having
ability - capable of having
power to do things.
capacity - power to acquire,
to receive, or to understand.

A person may have ^{great} the
capacity for acquiring knowl-
edge and yet not the ability
to make practical use of
that knowledge

Antonym: - inability
incapacity.

Catherine Mc Connell,

January 24,

The specimen above, written by Catherine McConnell, represents the ordinary, every-day work of this pupil just before she graduated from the eighth grade of Public School No. 31 in the Borough of Bronx, New York City public school system. This page was a part of an examination. As the writing was photo-engraved, the reproduced specimen shows no improvement over the original. Knowing that this young lady sat in a healthful posture and wrote at commercial speed without physical strain, what should this specimen be graded on a basis of one hundred per cent for perfect? This question was lately put to several well-known teachers outside New York, together with the reproduction of the specimen. The following answers were received:

Editor of THE AMERICAN PENMAN.

I would not give Miss McConnell less than 95 per cent on her specimen. The "tone" shows that it was easily and rapidly written and it is as plain as print. In short, it's BUSINESS writing.

Very truly yours,

L. R. FREEBURG,

Central Business College, Kansas City, Mo.

Dear Mr. Palmer:

I would give Miss McConnell a grade of 99 per cent, as high a grade as I would give any pupil, because it is not possible for a pupil's writing to be perfect, as it would need to be to merit 100 per cent. An examination is the severest test of good penmanship, unless it is a "walkaway" for the pupil and he can give his penmanship conscious attention. The specimen is as plain as print and is uniform and has good formation of letters. It is strong in movement and thoroughly practical. I don't see how we could ask for anything better from an eighth grade pupil. Many teachers of penmanship cannot do as well.

Yours very truly,

N. J. AIKIN,

Teacher's College, St. Louis, Mo.

Miss May C. Lete, one of the public school teachers of Pierre, S. D., who has made an enviable record as a teacher of muscular movement writing, taught the subject of penmanship in the Lyman County Institute at Presho, Nebr., July 14 to 24.

Engrossed by J. A. Savage, Teacher at Grand Island, (Nebr. Business College



County Board Supervisors

ASSOCIATE OFFICERS

HELD JANUARY 1901

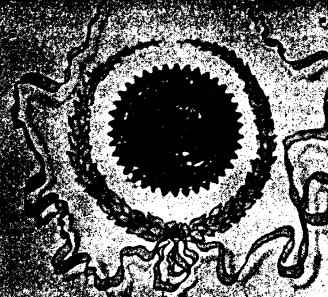


James M. Dunkel

SHERIFF OF HALL COUNTY,

RESOLVED That we the members of the County Board of Supervisors and Associate Officers of HALL COUNTY hereby express our sympathy with the wife whose loss, through his departure, is hardest to bear; that we sympathize with the children who are deprived of the companionship and wise counsel of a kind and sagacious father; that we sincerely condole with the brother and sister who are bereaved; that we give voice to the loss the people of Hall County will feel at the result of the sudden passing away of a

CONSCIENTIOUS, ENERGETIC AND ABLE OFFICIAL.



Attest

County Board

James M. Dunkel

W. H. McParrill

Arthur H. Schuster

J. R. Jensen

Geo. L. Clark

Geo. W. Johnson

THE ROUND TABLE

"A man, sir, should keep his friendship in a constant repair"

We thank the faculty of the Utica (N. Y.) School of Commerce for card of invitation to the annual commencement exercises on June 20.

Specimens of ornamental card writing have been received from Mr. Leslie E. Jones, Elbridge, N. Y.

We received cards for the commencement exercises of Ferris Institute, Big Rapids, Mich., on June 26. Governor Ferris delivered the commencement address in the evening.

Specimens of ornamental card writing have been received from Mr. Wm. J. Lockman, South Omaha, Nebr.

The annual graduation exercises of the Childs Business College, of Providence, R. I., were held on June 30. The PENMAN acknowledges receipt of invitation card.

We acknowledge receipt of an enticing card from Le Master Institute, Orange, N. J., bidding us cordially to attend the reception and dance in honor of the class of 1913, following the commencement exercises on June 28.

Miss Ethel Smith, supervisor of writing in the public schools, Bloomfield, N. J., is doing splendid work. The teachers are responding to her instructions and suggestions, and the pupils are showing a great deal of interest in the subject of practical writing. Some of the best writing found in any of the public schools in the United States is in the grades of the Bloomfield schools.

Mr. A. E. Rowland, commercial teacher and supervisor of writing in the public schools of West Allis, Wis., during the past year, has accepted a position as commercial teacher in the Washington High School, Milwaukee, Wis. This is a fine promotion for Mr. Rowland and we congratulate him. His term of service will begin in September.

Mr. J. M. Neill, principal of the commercial department of the Huron College, Huron, S. D., is teaching muscular movement writing to a large class of pupils this summer. Mr. Neill is an enthusiastic, able man, and those who come under his instruction are indeed fortunate.

Mr. H. G. Ellis, principal of the State Normal School of Commerce at Warrensburg, Mo., is very busy this summer. On June 3 the summer school of this state, normal, opened with the largest enrollment in its history. In Mr. Ellis' department there were 222 teachers, of whom 143 were divided into two penmanship classes.

Mr. Ellis is teaching muscular movement writing, and the pedagogy of the subject to this large class composed mainly of teachers in elementary schools.

It is noteworthy that the summer schools of the various sections of the country are doing great service in the cause of practical writing. In many of them specially prepared teachers are engaged to teach muscular movement writing, and thousands of teachers each summer are learning how to demonstrate and teach the subject.

Mr. L. E. Gifford, of the teaching staff of the Omaha High School of Commerce, Omaha, Nebr., has been advanced to the position of head of the department of commerce and industry of that school.

The principal of this school, Mr. L. C. Rusmisl, has been given a substantial increase in salary, without his knowledge or consent.

Mr. G. J. Hiatt, recently a pupil of the Cedar Rapids Business College, Cedar Rapids, Ia., has accepted a position with

the Weatherly Business College, Joplin, Mo. Mr. Weatherly, the proprietor of this school, is a conscientious business educator. He is conducting a splendid institution, and we congratulate Mr. Hiatt on his success in obtaining a position as a member of the faculty of this institution.

We received a tastefully engraved invitation to attend the commencement exercises of St. Mary's College, Monroe, Mich. These exercises took place June 18 and there were twenty-nine graduates.

We acknowledge receipt of specimens from Mr. A. B. Short, teacher at Dakota Business College, Fargo, N. D., and from Mr. L. S. Okimoto, Idaho Falls, Ida.

Miss Mary R. Barnette, a teacher in the public schools of Roanoke, Va., and a skillful demonstrator and teacher of muscular movement writing, has charge of the penmanship classes of the summer school at Martinsville, Va.

Mr. W. C. Locker, principal of the commercial department of the high school, and supervisor of penmanship in the public schools of Richmond, Va., is teaching muscular movement penmanship in the summer school, University, Va.

Miss Agnes M. Jones, a perfect firebrand of chirographic enthusiasm, taught penmanship during June in teachers' county institutes in Kingsfisher, Marietta, Chandler and Newkirk, Oklahoma, also in the summer school at Edmond, Oklahoma, where she gave instruction to twelve hundred teachers. Miss Jones is one of the efficient teachers employed by the A. N. Palmer Company.

Mr. C. C. Lister, of New York City, taught penmanship one week in the great summer school, Knoxville, Tenn., from there going to Cedar Rapids, Iowa, where he began, July 7, a four-weeks' term as one of the instructors in the Palmer Method School of Penmanship. Mr. Lister is a member of the teaching staff of the A. N. Palmer Company, author of Writing Lessons for Primary Grades.

Mr. F. F. Von Court, one of the teaching staff of the A. N. Palmer Company, and field manager west of the Mississippi, has covered an immense territory in the past three months, including the Dakotas, Minnesota, Iowa, Missouri, Colorado, Idaho and Oregon. During June Mr. Von Court taught in summer institutes at Aberdeen, Pierre and Madison, S. D.

Mr. W. L. Nolan, manager of the Boston office of the A. N. Palmer Company, will teach muscular movement writing in some of the New England Catholic Motherhouses during the summer. Mr. Nolan is known as "one of the best."

Mr. A. A. Davis, the efficient manager of the Chicago office of the A. N. Palmer Company, will enjoy his summer vacation in the wilds of Wisconsin. The Misses Trimble and McGrath, teachers attached to the Chicago office are enjoying vacations which will be two months in duration.

Mr. G. H. Grinnell, vice-president of the Hollman Business College, Los Angeles, Calif., reports that the school has been removed to its new building on Figueroa street. The location is splendid, and the school rooms are among the finest devoted to business education.

We have received some handsome specimens of ornamental card writing, black ink on colored cards, by Fred S. Heath of Concord, N. H.

From the Body of a Letter showing Everyday Commercial Penmanship by W. R. Stolte, Teacher in the Cedar Rapids (Ia.) Business College

Cedar Rapids, Ia

Mr. W. M. Palmer

30 Irving Place, New York City

Dear Mr. Palmer, -

What do you think of the plan of excusing every student, who secures a graduating award, from outside work in penmanship, but not from classwork? I think it would be quite an incentive.

Kentucky Moonlight Schools

By Mrs. Cora Wilson Stewart, Superintendent of Schools of Rowan County, Ky.

[The United States Bureau of Education is much interested in the work being done by Mrs. Stewart and others along similar lines, in the Southern States. This work must appeal to all teachers and students of all regular schools. Some of our readers may be surprised when they read Mrs. Stewart's statement that the average adult illiterate "can learn to read and write in two weeks sufficiently to read simple books and to write his own letters."—Ed.]

The greatest curse which rests upon the South to-day, and the greatest barrier to the development of the rural school, the country church, the farm, the social and economic progress, and to every phase and institution of rural life, is the appalling percentage of illiteracy existing among the rural population. Of the five and a half million of illiterate men and women in the United States, more than three million are to be found in eleven Southern States of the South Atlantic, East South Central and West South Central sections. According to the report of the Census Bureau of 1910 on the illiteracy question, one out of every four of the population of Louisiana and South Carolina over ten years of age, and one out of every five of the inhabitants of Alabama, Mississippi, Georgia, North Carolina, Arizona and New Mexico were illiterate. There are more illiterate men and women in Virginia than the whole population over ten years of age in Arizona or Wyoming; there are enough illiterates in Tennessee to make a commonwealth as large as Idaho, and enough in Kentucky to populate Utah. In fact, there are enough illiterates in any one of the Southern States to form a vast commonwealth of themselves, and certainly enough to retard and disgrace and handicap the most powerful commonwealth on the globe.

A comparison of schools in an educated and in an illiterate community reveals invariably the fact that in the educated community the school attendance, deportment, class standing and personal appearance of the children are at least 50 per cent higher than in the illiterate community.

We have been trying out an experiment in eliminating adult illiteracy in Rowan County, Kentucky, through the rural night school, known as moonlight schools because their sessions begin on moonlight nights, which are more safe and convenient and tempting for travel. In these schools, 45 in number last year, we enrolled 1,200 men and women, and in 48 schools this year we enrolled 1,600, making 2,800 in all. Our night schools ran for four weeks the first year, and six

weeks the second. They were conducted for four evenings during the week, Monday, Tuesday, Wednesday and Thursday, from 7 o'clock to 9. The instruction was given through volunteer service of the public school teachers of Rowan County. Illiterates were taught reading, writing, arithmetic, with occasional drills in the most essential facts in history and geography. Adults of all classes, conditions and degrees of scholarship were admitted, and classified and instructed according to their needs and demands.

These night schools were universally popular and well attended. The smallest class enrolled in any school was four, one member being a Baptist preacher fifty years of age; in the largest schools the attendance ran as high as 65 and 70, even higher in some communities than the enrollment in the day school. In two years we have reduced our adult illiteracy by this plan 66½ per cent. For the first time in the county's history, we have enrolled every child in the county in school, and a hundred from other counties besides; foot-bridges have been built by converted illiterates; money and labor contributed for repairs and improvements; and voluntary transportation furnished by the very parents who formerly regarded the school as a nuisance and kept the child at home. The social efficiency, intellectual capacity, and economic value of men and women have been trebled in many instances.

In these schools it has been demonstrated that men and women can learn to write their names legibly in two evenings' practice, and thus pass out of the class of those who make their mark, and that the average adult can learn to read and write in two weeks sufficiently to read simple books and periodicals and to write his own letters.

A farm of 160 acres has been deeded to the schools of Paola, Kans. Money from the farm is used to buy books, clothing, etc., for boys and girls who wish a high-school education but cannot afford it.

It is planned to transform the vacant lots in Lebanon, Pa., into flourishing gardens through the aid of schoolboys. One hundred and eighty-nine boys between the ages of 8 and 14 have declared their wish to be gardeners this year.

Stenotype Company Moves to Indianapolis

The Stenotype Company, located at Owensboro, Ky., for the past two years, will move its general offices and factory to Indianapolis, Ind., in order to be more centrally located, and obtain better manufacturing and shipping facilities.

A new factory building, five hundred feet long and three stories high, constructed of steel and reinforced concrete, is being erected upon ten acres of ground situated in the most desirable manufacturing section of Indianapolis. The company announces that when completed, this factory will be equipped with the most modern and improved machinery, and will have an initial capacity of one hundred Stenotypes a day. When additional machinery, already contracted for, is installed and in operation, the output will be greatly increased.

The general offices of The Stenotype Company, which employes more than sixty people, were moved to Indianapolis on July 1, and now occupy the entire thirteenth floor of the Lemcke Building.

Branch offices of The Stenotype Company are now located in the following cities: New York, Boston, Pittsburgh, Chicago, Indianapolis, St. Louis, Kansas City, Waterloo, Iowa and San Francisco. Offices will soon be opened at Cleveland, Cincinnati, Denver, Dallas and Atlanta.

New Life on the Farm

The spirit of the new country life was fittingly celebrated in the pageant held at Meriden, N. H., in connection with the hundredth anniversary of Kimball Union Academy. Besides portraying the history of the town and school, the pageant symbolized particularly the school's purpose in the new country-life movement: "To prepare the young people of the surrounding agricultural regions for the life they are to lead, and to train them to make life on the farm a high source of joy, culture, and inspiration for fine citizenship."

The distinction of having the best paid one-room country school teacher in the United States is claimed by Logan County, Ill., which pays its teacher \$110 per month for a term of nine months.

Higher Accounting (Continued from page 162)

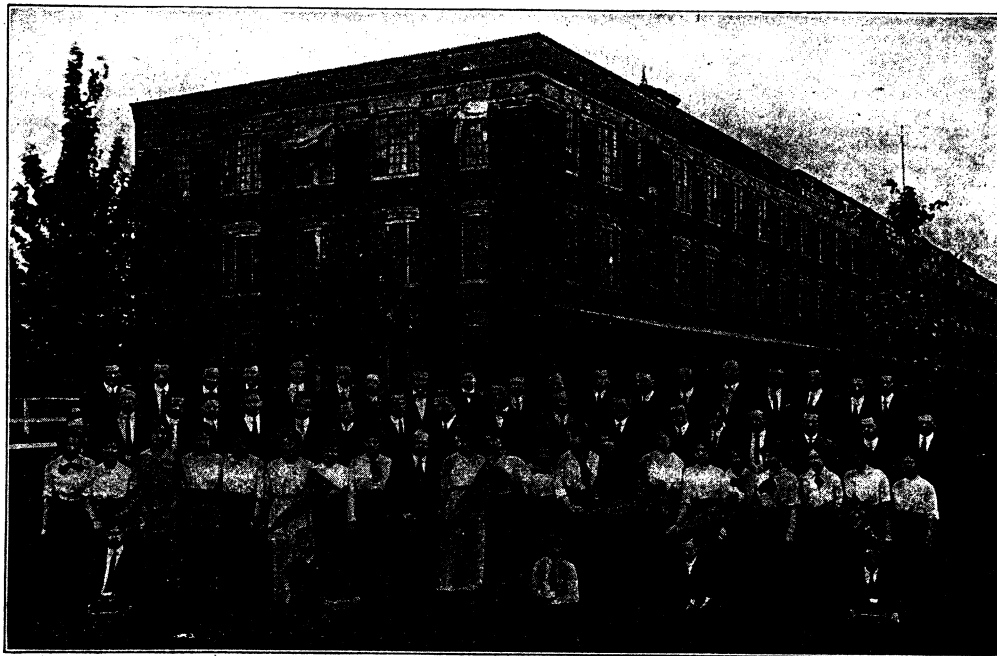
Productive Labor and Expense Compared

Having ascertained the Departmental Expense, the General Expense, and drawn off from the Pay-Roll the figure of Direct, or Productive, Labor, we are now ready for results. We can now see, after a moment's figuring, the percentage which General Expense is of the figure paid, in respect of Productive Labor. We now know just how much Expense, or what percentage of Productive Labor, we must add on to take care of General Expense, in the case of every job turned out. By comparing the Departmental Expense of each department with the Productive, or Direct Labor of the same department, we can readily see just what we must add on in the future (for six months at least), to take care of Departmental Expense for a job turned out in any of the departments of the undertaking.

Departments	Productive Labor	Expense	% of Expense to Productive Labor
General		\$98,000	31½
E	\$200,000	53,000	26½
F	50,000	20,000	40
G	25,000	8,000	32
H	20,000	4,000	20
I	16,000	6,000	37½
J			
K			
L			
M			29½
Etc.			
Total	311,000	191,000	61

I will conclude Costing with some illustrations and examples in my next paper.

In the belief that rich ballad material still lies hidden in Virginia and other sections of the South, Prof. C. Alphonso Smith, of the University of Virginia, is hunting down all possible versions of old English ballads. The Government has appointed Professor Smith a collaborator of the Bureau of Education in order to give national aid to the work.



GROUP PICTURE OF THE OFFICE FORCE OF THE UNIVERSAL STENOTYPE COMPANY, TAKEN OUTSIDE THE FACTORY BUILDING AT OWENSBORO, KY. ON JULY 1, THIS FORCE REMOVED TO INDIANAPOLIS, AND NOW OCCUPIES THE THIRTEENTH FLOOR OF THE LEMCKE BUILDING IN INDIANAPOLIS. THE NEW INDIANAPOLIS PLANT WILL BE IN OPERATION ABOUT DECEMBER 1.

Popular Business Educators

Not in Inter-City Writing Contest



No. 11. W. P. STEINHAEUSER, PH.D., M.PEN., M.STEN., ETC., of Asbury Park (N. J.) High School, as pictured and described by Artist Sears. A writer of poetry and a dreamer of dreams (so says the artist). Said to have written more poems on "Spring" than any other poet, living or dead.

The Difference It Made

"Mr. Testy," said the embarrassed young college man, stepping into the older man's private office, "I have a great request to make of you—"

"Sorry," snapped the business man, taking in the young man's college clothes at a glance. "I must decline to see you."

"B—but it's very important."

"For you, perhaps. Not for me. College man, ain't you?"

"Yes, sir, but—"

"Know Greek and Latin, don't you?"

"A little, sir."

"Don't know anything about practical business matters, though?"

"No, sir; but I can learn."

"Humph. You're the tenth man who has been in to ask me for a job."

"But," said the college man with a faint smile, "I didn't come in to ask you for a job. I came in to ask you for your daughter."

Mr. Testy heaved a great sigh of relief.

"My boy," he said, "take her and welcome."—*New York Evening Sun.*

KIRKWOOD, Mo., July 2, 1913.

Editor of THE AMERICAN PENMAN:

The enclosed notice of Mr. Bayley's writing contest which you published in the July issue of your paper is incorrect.

The St. Louis public schools had nothing whatever to do with the contest. Please make the correction in the August number of THE AMERICAN PENMAN.

Yours truly,

H. C. WALKER.

J. E. Huchingson, M.C.S., supervisor of penmanship of the public schools of Denver, Colo., has written the PENMAN saying that the list of twenty cities published in the June and July number of the magazine as participating in the "Inter-City Writing Contest" (which was won by Minneapolis) was incorrect. Mr. Huchingson states that Denver and St. Louis withdrew from the contest "several weeks in advance," they objecting to the manner in which the committee of judges was elected. The list of cities, as published in the PENMAN was taken from daily papers in various cities which did participate in the contest. This list was not furnished to the PENMAN by Mr. Bayley.

Writing "Professor" of Bygone Days

From the "Boston Transcript"

In these days of the triumphant typewriter a convention of penmen in Boston has almost an anachronistic savor. What memories do middle-aged folk of country breeding find revived by the very word "penmanship"! Winter after winter the traveling "professor" of that art made his rounds of the remoter villages and organized his class of minors and adults, guaranteeing an elegant calligraphy to any who should faithfully take the ten lessons to be given in series twice a week. Not only the worst writers of the village, but even some of the best, vainly eager to exhibit their skill to the professor, assembled night after night in the ill-lit district schoolhouse, watched his flourishes, and painfully or skilfully imitated what he set upon the blackboard. His fee was small, but the results for really attentive and faithful pupils were little short of marvelous, and he left behind him after five weeks a group of experts who scorned to sign so much as their names without laborious and beautiful effects of shading and scroll work. Perhaps the professor let five years elapse before he revisited the scene of his triumph, and then it was usually to find that the newly organized class included three or four backsliders from the earlier group. Now the motion pictures and the cheap magazines furnish the amusement once in some measure furnished by the writing master, and there is no money left from such indulgences to meet the modern demands.

Municipal Solid Measure

A marked characteristic of Salt Lake City is the depth of the squares and the width of the streets.—*The (Nashville, Tenn.) Progressive Teacher.*

By F. O. Pinks, Who Begins a Series in The American Penman, Next Month

W. B. Henning L. A. Kurtz
J. R. Kinney L. A. Kinney

CLASSIFIED

Under this heading, the charge is 4 cents per word. Copy must reach this office on or before the 10th of the month. Answers addressed to "Care of American Penman" will be forwarded only for advertisements of 30 words or more, or space of one-half inch (\$1.25) or more.

HELP WANTED

WANTED—TEACHERS, MANAGERS, AND SALESMEN for our branch schools. Address **WILLIAMS BUSINESS COLLEGE**, Milwaukee, Wis.

One citizen of Louisiana is so impressed with the need for medical inspection in the schools that he has furnished the necessary funds for the salary of the health officer in his community.

S. E. Leslie Buys a Business College

S. E. Leslie, the well known penman and teacher, has purchased the Latrobe (Pa.) Commercial College and has entered with his accustomed force into the directing of that prosperous institution. Mr. Leslie issues the first number of a college paper, "The Latrobe Business College," in which he announces his plans for the coming year. Very naturally, penmanship is to have a leading place in the curriculum. The editors of THE AMERICAN PENMAN wish success to the new president of Latrobe College.

A new commercial teacher in Thibodeau's Commercial College, Fall River, Mass., will be E. B. Thomas.

"American Penman" Certificate Winners, Holy Angels' School, West Manchester, N. H.



By Professor Behrensmeyer, of Gem City Business College, Quincy, Ill.



The rate for display advertisements "For Sale" or "Exchange," answers sent care of The American Penman, is 18 cents per agate line (14 agate lines to an inch), or \$2.50 an inch. Copy closes on 10th of month preceding title month of publication.

FOR SALE—Business College in Live Western Canada City. School growing and showing splendid profits. \$3,000 cash; profits will handle balance. Address "Opportunity," care AMERICAN PENMAN.

BIG PAY

Government salaries are high and sure. Quality for a good position. We prepare you by mail at small cost for Civil Service Examination. Write today for Free Booklet C., Capital Civil Service School, Washington, D. C.

Diplomas

Stock and Special Designs Send for Illustrated Catalog
Diploma Filling a Specialty
Artistic Engrossing

HOWARD & BROWN Rockland, Maine

"PENMANSHIP BY MAIL"

If you want to write better, at least expense, let me know. Pen Written copies scientifically prepared: write for particulars and free sample. Mention course desired."



15 Cards for 25 cents

L. B. 1268, Waco, Texas

The Imperial Engraving Co.

32 UNION SQUARE, NEW YORK

We have clients in all sections of the country

HALF-TONES A SPECIALTY

Write us

A NEW ETERNAL INK. Haeusser's Jet-Black, free flowing, non-corroding, waterproof ink is bound to give perfect satisfaction or money refunded. Large double-size bottle or tube, prepaid, only 20 cents. Address Chas. Haeusser, Mfr., 1267 Broadway, Albany, N. Y.

Business Literature

Descriptive, statistical and advertising literature has been received from the following:

Ralston Commercial School, Pittsburgh, Pa.; Nickerson (Kan.) College; Easton (Pa.) School of Business; Burlington (Vt.) Forty-Fifth Annual Report of Superintendent of Schools; North Yakima (Wash.) High School; Gem City Business College, Quincy, Ill.; Spencian Commercial School, Cleveland, O.; Duff's College, Pittsburgh, Pa.

Why not start that Gregg class now?

START it, and test Gregg Shorthand out alongside the system you are now using. Put it to any fair test you like. Note the enthusiasm and progress of your students, the ease with which the system can be handled, the time it saves for other important subjects in the course, the greater efficiency it gives—even with the disadvantage of teachers inexperienced in teaching it.

You will not be alone in such a test. Hundreds of schools each year make it—not because they are not getting satisfactory results, but because if there is anything better than the system they are using, they *want* it. It is not a question with them of “Will our present system do?” but, “Is it best?” Their final verdict is the adoption of Gregg Shorthand. The only sure test is a *trial*—and you take no chances in making the trial. That is proved by the fact that more than half the shorthand teaching schools teach Gregg Shorthand—and among them are the largest and most influential schools in the country, public and private. Let us show you how easily *you* can make the test.

Two New Books

WILL'S COMMERCIAL ARITHMETIC ESSENTIALS OF COMMERCIAL LAW

By William R. Will

By Wallace H. Whigam

WILL'S Commercial Arithmetic is unique among textbooks on this subject. It emphasizes accuracy of method in arithmetical processes—cultivates initiative and independent thinking ability on the part of students. One of its salient points is its interestingness. It is everything that a commercial arithmetic ought to be—developed in the “crucible of experience.” If you are a commercial teacher, 50 cents will bring a copy to your desk. 306 pages, \$1.00.

WRITTEN by a man who is a lawyer, a teacher, a business man—and one who knows how to present a dry and technical subject in words that immediately win the interest and reach the understanding. This is pedagogy: Each chapter is a unit in the plan; a topical outline prefaces the chapter; chapter summaries make reviews easy and effective; construction work adds interest and profit. Sample copy to commercial teachers, 50c. 416 pages, illustrated, \$1.00.

The Gregg Publishing Company
NEW YORK CHICAGO SAN FRANCISCO

New Books

"Essentials of Commercial Law," by Wallace H. Whigham (Gregg Publishing Company, New York, Chicago, San Francisco). 384 pages, cloth. Price, \$1.00. Sample copies to teachers, 50c.

The book aims to prove the accuracy of its title—containing all the essentials of commercial law, developed and applied in a manner understandable by the average school pupil. While the work is complete enough to meet the demands of a thorough course in the subject, the author has anticipated the need for a short course where the teacher desires to emphasize certain phases of commercial law rather than to hurry through a longer course. The completeness and order of the chapters render the work adaptable to large and small schools, to a long or short course treatment.

The volume is ornamented with eight full-page inserts containing halftones of the world's leading lawgivers from Moses down to the present time.

"Speech of Hon. Herbert S. Bigelow, in Ohio Constitutional Convention, March 27, 1912, on the Initiative and Referendum." (Issued by The Phonographic Institute Company, Cincinnati, O.) Paper, 26 pages; 15 cents retail. A single copy for examination will be sent to any teacher of shorthand, or any school officer, for eight cents, postpaid.

Like its predecessor in this series, the

book is written in the reporting style of phonography.

A printed key is included in the volume.

Brazil (Ind.) Business University Changes Hands

J. A. Caster, of Vincennes, Ind., a well-known business educator of that State, has purchased the Brazil (Ind.) Business University from C. B. Munson, and he took possession on July 1. The Brazil institution was founded fourteen years ago by C. B. Munson and his brother, B. A. Munson. It has been a strong influence on the life of Brazil and environs.

Wedding in Wilkes-Barre

On June 18, Mr. Ashton Ernest Smith and Miss Ellen Elisabeth Nicholson were married at Wilkes-Barre, Pa. The bride is the daughter of Mr. and Mrs. Robert H. Nicholson, of Wilkes-Barre. Mr. Smith is teacher of penmanship in the Wilkes-Barre Business College.

New York University to Train Shorthand Teachers

New York University School of Commerce, Accounts and Finance has introduced a course in shorthand, which, among other things, is designed to train teachers. This is a significant departure on the part of the faculty of this remarkable institution. The Isaac Pitman system is to be used.

Heraldic Movement Design, by J. G. Eisenberger, Pupil of M. C. Leipholz Thayer's Business College, Baltimore.



GILLOTT'S PENS

Indispensable Instruments of Progress and Perfection in Penmanship



No. 1 Principality Pen



No. 604 E. F. Double Elastic Pens



No. 601 E. F. Magnum Quill Pen

Sold by Stationers Everywhere

JOSEPH GILLOTT & SONS

Alfred Field & Co., Sole Agt.
Chambers St. NEW YORK



Prof. Bexell

FARM ACCOUNTING

Every business college and every progressive farmer should know about the new system of Farm and Household Accounting by Prof. Bexell, Dean of the School of Commerce of the Oregon Agricultural College.

Adopted by leading agricultural and commercial schools and colleges in all parts of the country.

The most satisfactory system ever devised. Just what the business colleges and public schools have long been looking for.

250 page catalog free. Write to-day.

The Home Correspondence School

Dept. 290, Springfield, Mass.

HIGGINS' Eternal Ink



Writes Everlastingly Black

The kind you are sure to use with continuous satisfaction. Used and endorsed by the American Penman and many business and private schools. Sizes 2 oz. 10c., 1/2 pints 35c., Pints 60c., Quarts \$1.00.

At Dealers Generally
2 oz. bottle by mail prepaid 90c.
From CHAS. M. HIGGINS & CO., Mfrs.
271 9th Str., Brooklyn, N. Y.

PENMANSHIP COPIES

REPRODUCED IN FIRST-CLASS STYLE BY

The Franklin Company

ENGRAVERS — ELECTROTYPERS
CHICAGO, ILLINOIS



F. W. Tamblin

Learn to Write

I can make a good penman of you at home during spare time. Write for my free book, "How to Become a Good Penman." It contains specimens and tells how others mastered penmanship by my method. Your name will be elegantly written on a card if you enclose stamp.

F. W. TAMBLIN, 485 Meyer Bldg., Kansas City, Mo.

Did You Ever See a Picture of Time?

"TIME" you know, "is painted with a lock before, but bald behind, signifying thereby that we must *take time by the forelock*, for when it is once *passed*, there is no recalling it."

You will soon begin another school year. NOW is the only convenient TIME to displace those unsatisfactory text-books, and adopt the best—the books which are used in hundreds of the best schools, and without which those schools could not be the best.

Do not defer this matter. If you begin school in the fall without thus improving your course of study, it means that you will work another year at the same disadvantage as heretofore, and struggle against competition that is fierce because it avails itself of all these best helps which you neglect to adopt.

We make just the kind of text-books and exercise books that will give your school "class," and thus pave the way to greater success than you have ever known, or could ever accomplish with the handicap of back-number equipment.

NOW is your OPPORTUNITY. You can have our catalogue for the asking. Introductory and exchange prices will make it easy for you to adopt our books with little or no loss to you for the stock you now have on hand. We have studied your needs for many years; we have kept up with the development of business life, and business schools; we can help you, but you must take the initiative—simply give us the chance.

It is your opportunity as well as ours, and as Bayard Taylor says, "Opportunity is rare, and a wise man will never let it go by him."

Order books *now* for fall use.

THE PRACTICAL TEXT BOOK COMPANY

Euclid Avenue and 18th Street - - - - - Cleveland, Ohio

Palmer's Penmanship Budget

is an encyclopedia of the art of penmanship. It is a complete school of penmanship, containing 136 pages, 11 x 9 inches in size, filled to abundance with the greatest collection of plain and ornate penmanship ever offered in book form. Thirty-six of America's leading penmen have contributed to this splendid collection.

There are self teaching lessons in business and ornamental writing, rapid and artistic styles of pen lettering, off hand flourishing, engraver's script, pen drawing, engrossing, and other features of practical and artistic value to all students and professional penmen. It is bound in strong flexible cardboard. *The price post-paid for single copies in the United States is 75 cents; in foreign countries except Canada, Mexico and Cuba, 85 cents.*

The Budget and The American Penman for One Year are offered together at the following rates:

Single Subscriptions with Budget. **\$.1.50**

Census of Typewriting Machines in Schools

"Remington Typewriter Notes" for July is distinctly pleasing in movement and form, as the penmanship teacher might say metaphorically. There is also lots of color in the dainty little magazine—printer's color and editor's color, and the illustrations are such as the Sunday Magazine editors are fond of and also the readers. Among the many interesting things in this number is the following:

42,216

This is the number of typewriters made by the Remington Typewriter Company which are used for instruction purposes in the schools of the United States and Canada at the present time—*more than all other makes combined.*

These figures have been obtained by the Remington Typewriter Company after a careful, thorough and exact census of all the schools, public, private and religious, of the continent.

On the authority of the Remington Company, there are less than 85,000 typewriters in use for instruction purposes in the schools of the United States and Canada. The figures should be useful to boards of education and business men generally who have no authoritative data upon which to base a comparison of the use of penmanship by the people of the nation with the use of the typewriter. It is estimated that there are approximately 20,000,000 persons attending the schools of the nation.

A practical little book containing lessons in business writing has been received from across the border in Canada. The author is Mr. J. D. McFayden, of Stamstead, Que. Good photographs, showing correct position, are given, as well as many excellent movements drills, also specimens in facsimile or rapid, coarse pen writing.

Mr. W. F. Mersch, of the College of St. Thomas, St. Paul, Minn., has been re-employed by the school for another year at a very substantial increase in salary.

Adopted by the New York Board of Education

Now Ready Fifth Edition Thoroughly Revised

Style Book of Business English

INCLUDING CARD-INDEXING AND RECORD-FILING

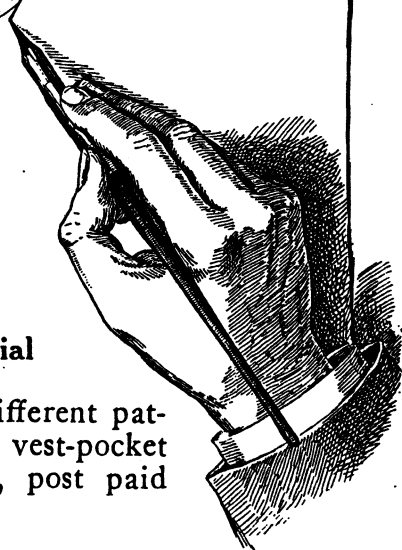
By H. W. HAMMOND

The adoption of this work by the New York Board of Education for use in High and Commercial Schools has rendered a revision necessary so as to cover thoroughly every phase in correspondence necessary for teachers and pupils. Many additional exercises have been inserted. The chapters on Social Correspondence and the Duties of a Private Secretary have been greatly extended; new letters illustrating the display of words on the letter-sheet are added; for the first time in the history of bookmaking in the United States a complete list of addresses of the Roman Catholic clergy has been put in. The chapter on Capitalizing and Dividing Words has been much enlarged. Additional illustrated instruction on proof-reading, telegrams, cablegrams, wireless telegraphy, postal information, value of foreign coins, card-indexing and letter-filing, with narratives, questions, and exercises, has been added.

"Your 'Style-Book of Business English' is the only text that I know of that contains completely and in lesson form all the points on business correspondence needed by students of stenography, bookkeeping and typewriting."—*Irving Green, St. John's College, Brooklyn, N. Y.*

"Instruction in business English has always presented serious problems to those charged with the direction of commercial courses, and the new enlarged fifth edition of Mr. Hammond's well-known Style-Book cannot fail to be welcomed by many teachers of English in commercial high schools, and by those engaged in commercial instruction of every scope. The attempt to teach formal grammar in the short commercial English courses has proved of doubtful value, and the point of view which Mr. Hammond holds in approaching his task is obviously the most practical one."—*The School Journal, New York.*

Get right down to the point and you will find that the Spencerian Steel Pens are the best



For Trial

12 pens, different patterns, in a vest-pocket metal box, post paid 10 cents.

SPENCERIAN PEN CO. 349 BROADWAY, NEW YORK

Sad Event Forcefully Reported by Penmanship Teacher

The following report written for the PENMAN by H. M. Heaney of the faculty of the Michigan Business and Normal College, is printed because of its inherent human interest, and also as an example of clear, terse, accurate journalistic writing that might well serve as a model in daily newspaper offices even of New York and Chicago:

"An exceedingly sad accident occurred among the students of the Michigan Business and Normal College, Battle Creek, Mich., last month.

"On Sunday, June 15, some young men went swimming, and one, John Asplin, was overcome by the heat or exertion and sank to the bottom of the lake before help could reach him. He was taken out within about four minutes, but his naturally weak heart was unable to stand the shock and he never revived.

"The funeral services were attended by the teachers and students of the college in a body. Pallbearers were selected from his classmates, and a school quartette sang some of the young man's favorite hymns.

"He was one of the best students in the school, and shortly before his death had won a certificate of award from THE AMERICAN PENMAN."

Writing at the State Normal School, Lowell, Mass.

W. E. Riley is one of the most successful teachers of practical writing in America. Under his instruction all the pupils of the State Normal School at Lowell, Mass., learn how to demonstrate skilfully, and teach successfully muscular movement writing. The following is Mr. Riley's outline:

WRITING—Position and Movement, Muscular Relaxation, Speed, Form through Movement, Applied Movement, Criticism, Teaching a Class, Retaining Interest.

Cloth, Gilt Lettering, 232 Pages, 85 Cents

Teachers' Examination Copy, postpaid, 57 Cents. Mention School.

ISAAC PITMAN & SONS
2 WEST FORTY-FIFTH STREET NEW YORK

Did You Ever See a Picture of Time?

"TIME" you know, "is painted with a lock before, but bald behind, signifying thereby that we must *take time by the forelock*, for when it is once *passed*, there is no recalling it."

You will soon begin another school year. NOW is the only convenient TIME to displace those unsatisfactory text-books, and adopt the best—the books which are used in hundreds of the best schools, and without which those schools could not be the best.

Do not defer this matter. If you begin school in the fall without thus improving your course of study, it means that you will work another year at the same disadvantage as heretofore, and struggle against competition that is fierce because it avails itself of all these best helps which you neglect to adopt.

We make just the kind of text-books and exercise books that will give your school "class," and thus pave the way to greater success than you have ever known, or could ever accomplish with the handicap of back-number equipment.

NOW is your OPPORTUNITY. You can have our catalogue for the asking. Introductory and exchange prices will make it easy for you to adopt our books with little or no loss to you for the stock you now have on hand. We have studied your needs for many years; we have kept up with the development of business life, and business schools; we can help you, but you must take the initiative—simply give us the chance.

It is your opportunity as well as ours, and as Bayard Taylor says, "Opportunity is rare, and a wise man will never let it go by him."

Order books *now* for fall use.

THE PRACTICAL TEXT BOOK COMPANY

Euclid Avenue and 18th Street - - - - - Cleveland, Ohio

Palmer's Penmanship Budget

is an encyclopedia of the art of penmanship. It is a complete school of penmanship, containing 136 pages, 11 x 9 inches in size, filled to abundance with the greatest collection of plain and ornate penmanship ever offered in book form. Thirty-six of America's leading penmen have contributed to this splendid collection.

There are self teaching lessons in business and ornamental writing, rapid and artistic styles of pen lettering, off hand flourishing, engraver's script, pen drawing, engrossing, and other features of practical and artistic value to all students and professional penmen. It is bound in strong flexible cardboard. *The price post-paid for single copies in the United States is 75 cents; in foreign countries except Canada, Mexico and Cuba, 85 cents.*

The Budget and The American Penman for One Year are offered together at the following rates:

Single Subscriptions with Budget. **\$.1.50**

Census of Typewriting Machines in Schools

"Remington Typewriter Notes" for July is distinctly pleasing in movement and form, as the penmanship teacher might say metaphorically. There is also lots of color in the dainty little magazine—printer's color and editor's color, and the illustrations are such as the Sunday Magazine editors are fond of and also the readers. Among the many interesting things in this number is the following:

42,216

This is the number of typewriters made by the Remington Typewriter Company which are used for instruction purposes in the schools of the United States and Canada at the present time—*more than all other makes combined.*

These figures have been obtained by the Remington Typewriter Company after a careful, thorough and exact census of all the schools, public, private and religious, of the continent.

On the authority of the Remington Company, there are less than 85,000 typewriters in use for instruction purposes in the schools of the United States and Canada. The figures should be useful to boards of education and business men generally who have no authoritative data upon which to base a comparison of the use of penmanship by the people of the nation with the use of the typewriter. It is estimated that there are approximately 20,000,000 persons attending the schools of the nation.

A practical little book containing lessons in business writing has been received from across the border in Canada. The author is Mr. J. D. McFayden, of Stamstead, Que. Good photographs, showing correct position, are given, as well as many excellent movements drills, also specimens in facsimile or rapid, coarse pen writing.

Mr. W. F. Mersch, of the College of St. Thomas, St. Paul, Minn., has been re-employed by the school for another year at a very substantial increase in salary.

Adopted by the New York Board of Education

Now Ready Fifth Edition Thoroughly Revised

Style Book of Business English

INCLUDING CARD-INDEXING AND RECORD-FILING

By H. W. HAMMOND

The adoption of this work by the New York Board of Education for use in High and Commercial Schools has rendered a revision necessary so as to cover thoroughly every phase in correspondence necessary for teachers and pupils. Many additional exercises have been inserted. The chapters on Social Correspondence and the Duties of a Private Secretary have been greatly extended; new letters illustrating the display of words on the letter-sheet are added; for the first time in the history of bookmaking in the United States a complete list of addresses of the Roman Catholic clergy has been put in. The chapter on Capitalizing and Dividing Words has been much enlarged. Additional illustrated instruction on proof-reading, telegrams, cablegrams, wireless telegraphy, postal information, value of foreign coins, card-indexing and letter-filing, with narratives, questions, and exercises, has been added.

"Your 'Style-Book of Business English' is the only text that I know of that contains completely and in lesson form all the points on business correspondence needed by students of stenography, bookkeeping and typewriting."—*Irving Green, St. John's College, Brooklyn, N. Y.*

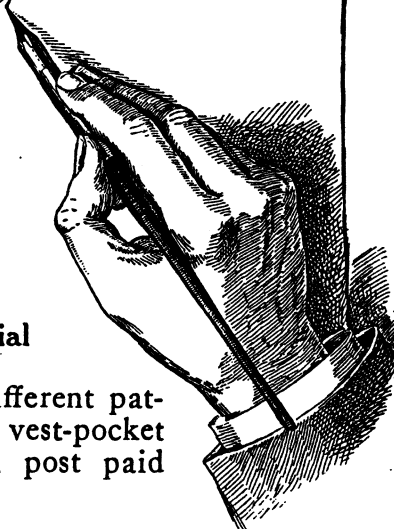
"Instruction in business English has always presented serious problems to those charged with the direction of commercial courses, and the new enlarged fifth edition of Mr. Hammond's well-known Style-Book cannot fail to be welcomed by many teachers of English in commercial high schools, and by those engaged in commercial instruction of every scope. The attempt to teach formal grammar in the short commercial English courses has proved of doubtful value, and the point of view which Mr. Hammond holds in approaching his task is obviously the most practical one."—*The School Journal, New York.*

Cloth, Gilt Lettering, 232 Pages, 85 Cents

Teachers' Examination Copy, postpaid, 57 Cents. Mention School.

ISAAC PITMAN & SONS
2 WEST FORTY-FIFTH STREET NEW YORK

Get right down to the point and you will find that the Spencerian Steel Pens are the best.



For Trial

12 pens, different patterns, in a vest-pocket metal box, post paid 10 cents.

SPENCERIAN PEN CO. 349 BROADWAY, NEW YORK

Sad Event Forcefully Reported by Penmanship Teacher

The following report written for the PENMAN by H. M. Heaney of the faculty of the Michigan Business and Normal College, is printed because of its inherent human interest, and also as an example of clear, terse, accurate journalistic writing that might well serve as a model in daily newspaper offices even of New York and Chicago:

"An exceedingly sad accident occurred among the students of the Michigan Business and Normal College, Battle Creek, Mich., last month.

"On Sunday, June 15, some young men went swimming, and one, John Asplin, was overcome by the heat or exertion and sank to the bottom of the lake before help could reach him. He was taken out within about four minutes, but his naturally weak heart was unable to stand the shock and he never revived.

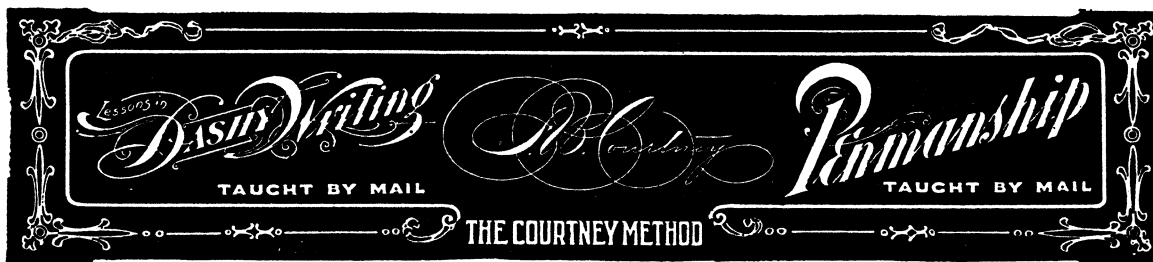
"The funeral services were attended by the teachers and students of the college in a body. Pallbearers were selected from his classmates, and a school quartette sang some of the young man's favorite hymns.

"He was one of the best students in the school, and shortly before his death had won a certificate of award from THE AMERICAN PENMAN."

Writing at the State Normal School, Lowell, Mass.

W. E. Riley is one of the most successful teachers of practical writing in America. Under his instruction all the pupils of the State Normal School at Lowell, Mass., learn how to demonstrate skilfully, and teach successfully muscular movement writing. The following is Mr. Riley's outline:

WRITING—Position and Movement, Muscular Relaxation, Speed, Form through Movement, Applied Movement, Criticism, Teaching a Class, Retaining Interest.



Anyone That Is Able to Tie His Shoe Strings Can Learn to Write

a rapid, tireless business handwriting. That is true if he enrolls in F. B. Courtney's School of Penmanship by correspondence.

The Courtney School enables those who live at a distance to receive the most practical course that can possibly be obtained, not at a tremendous cost which resident schools usually charge but at a cost so small that it places it within the reach of everyone.

OF ALL THE METHODS OF LEARNING TO WRITE WELL THE CORRESPONDENCE METHOD IS THE MOST EFFECTIVE in securing speedy results. More individual attention is given the correspondence student than the classroom student. He also has the advantage of taking his instruction as fast or as slowly as he wishes and is not held back by indifferent students.

COURTNEY'S CORRESPONDENCE METHOD enables you to devote your spare time or waste time to the profitable study of penmanship and it does not interfere in the least with your regular work. A rapid business handwriting will be of inestimable value to you and a source of much pleasure no matter what your occupation may be.

YOU WILL HAVE AMERICA'S FOREMOST PENMAN AND TEACHER FOR YOUR INSTRUCTOR. IF YOU ARE INTERESTED WRITE FOR MY ILLUSTRATED JOURNAL.

A postal will do. **SIMPLY SAY, I am interested.** Tell me more about your effective way of teaching by mail.

Since taking a course from Francis B. Courtney my earning power has been increased. Recently I received an increase of salary to the amount of twenty-five dollars a month. Any one contemplating a course in penmanship could not afford to take a course from another school.
L. C. KLINE, Boyerton, Pa.

Courtney's School of Penmanship by Correspondence

FRANCIS B. COURTNEY, Principal

P. O. Box K, 492 DETROIT, MICH.

The MID-CONTINENT TEACHERS' AGENCY
E. H. Ellsworth, Mgr., successor to Mr. J. E. Boyd, is beginning the fifth year of continued success and invites the custom of teachers and school authorities in all parts of the country.

We are conducting an aggressive campaign for business in the seven Mississippi Valley states from Canada to Texas and are filling a number of positions in the states farther west. Write for information. Address

MID-CONTINENT TEACHERS' AGENCY
319 Portsmouth Building, Kansas City, Kan.



I have on my list of students some fine Penmen and Commercial Teachers desiring positions. Write me if in need. OLD students needing my assistance should write giving qualifications, etc. I make no charge.

F. W. TAMBLYN, Pres.
The Tamblyn School of Penmanship,
Kansas City, Mo.

Personal and School News

The position as head of the shorthand department of the Dyke School of Business, Cleveland, Ohio, will be held next year by Mrs. Janet Biller, of the Spencerian Business College, Milwaukee, Wis.

Miss Amy E. Bryant, of Harvard, Mass., has been appointed as assistant commercial teacher and supervisor of penmanship in the Orange (Mass.) Public Schools. * *

Miss Maude E. Breuer, of the Mankato (Minn.) Commercial College, is to be with Link's Modern Business Col-

lege, Boise, Idaho, next year, as a shorthand teacher.

John M. Henry, who recently completed his course at Ohio University, Athens, Ohio, has accepted a position as commercial teacher in the Model High School, of the University of North Dakota.

Miss Lelia M. Wiggin, of Goshen, Mass., is to teach commercial branches in the seventh and eighth grades of the Central Grammar School, New Britain, Conn., beginning next September.

Miss E. M. Hassenger, of McMinnville, Ore., has been appointed as a commercial teacher in the Carrington (N. Dak.) High School.

Miss Margretta C. Jones, of Erie, Pa., is to be a new commercial teacher at the Lyons (N. Y.) High School next year.

Merle L. Copeland, who this year completed his course in Hillsdale (Mich.) College, has been selected as an assistant commercial teacher for the Mills School, Honolulu, Hawaii. He is to teach under the direction of R. H. Wallin, who has been with the Mills School for a number of years.

Miss Agnes Picco, formerly a student in the Wilson Modern Business School, Seattle, Wash., has been engaged as an assistant commercial teacher.

Conner T. Jones, of Philadelphia, Pa., recently a substitute teacher in the Manasquan (N. J.) High School, has received an appointment as commercial

teacher in the American (Ga.) High School.

Miss Alice G. Porter, who taught for a number of years in the Greenwich (Conn.) High School, is to be the new shorthand teacher in the Fitchburg (Mass.) High School, following Miss Jennie Currier.

E. I. Grady, now having finished his course at Hillsdale College, Hillsdale, Mich., has signed a contract for next September to teach in the Watertown (Wis.) High School.

Frank G. Meredith, of the Youngstown (Ohio) High School, is to head the commercial department of the Meriden (Conn.) High School next year, following A. F. Wallace, of Worcester, Mass.

Miss Josephine Dougan, of Lincoln, Neb., is to be a new member of the teaching staff of the Broken Bow (Neb.) High School.

The position as assistant commercial teacher in the White Plains (N. Y.) High School is to be held next year by Miss Elizabeth Nagle, Greenwich, Conn.

J. H. Cooper, during the past year with the Rhode Island Commercial School, Providence, R. I., has accepted a position as commercial teacher in the Haverhill, Mass., Business College.

Karl Fromm, the recent head of the commercial department in the Olathe (Kan.) High School, has been selected for a similar position in the Huron (S. Dak.) College.

Personal and School News

Miss Martha Hulse, of the Erie, Pa., Business College, has accepted election at Shoshone, Idaho, in the High School there.

E. N. Seavey, of the Haverhill (Mass.) Business School, has changed positions. Next year he will be with the Newton (N. J.) High School.

The position as head commercial instructor in the Decatur (Ill.) High School, formerly held by H. E. Kemp, now of the St. Louis High Schools, is to be held next fall by C. W. Alexander, of Marquette, Mich.

J. Everett Jones is now managing Farmer's Business College, Greenville, Tex.

The Messrs. H. L. Renick and F. L. Groom are now conducting the Hastings (Neb.) Business College.

Miss Laura J. Doyle, of St. Marys, Pa., has been selected as the new commercial teacher in the Portsmouth (Va.) High School, to begin in September.

Miss Jennie M. Pedersen, of Madison (Maine) High School, is to be a new teacher in the commercial department of the Franklin (Mass.) High School.

Leslie R. Prior, a young banker, will have charge of the evening penmanship classes in the Kearney Military Academy of his home town. Mr. Prior is a private pupil of J. A. Stryker.

J. H. Snyder, formerly of the Wabash Business College, of Terre Haute, Ind., has assumed the position as head teacher of penmanship and bookkeeping at Brown's Business College, Terre Haute.

Mr. Wm. D. O'Brien, recently of Warsaw, N. Y., has accepted a position as head of the commercial department of the Watertown (N. Y.) High School.

S. E. Ruley, of Springfield, Ill., has closed a contract to teach next year in the Winona (Minn.) Business College.

Miss Lida E. McKee, of the Latrobe (Pa.) Business College, is to be connected with the Ideal Business School, Piqua, Ohio, next year.

A new commercial instructor in the Atchison Business College, Atchison, Kans., beginning next fall, will be C. A. Huff, of Bowling Green.

Miss Ruby A. Craft, of Big Rapids, Mich., will be a new shorthand teacher in the Troy (N. Y.) Business College.

Mr. George L. Crisp is to be the new teacher for the commercial department to be introduced next fall in Yankton (S. Dak.) College. Mr. Crisp has been this year with the Mosher-Lampman Business College, Omaha, Neb.

Miss Sigrid Olsen, of Ishpeming, Mich., will teach commercial work next September in the Florence (Kans.) High School.

Miss Jennie F. Currier, of the Fitchburg (Mass.) High School, has resigned the position as shorthand teacher there, to go to the Manchester (N. H.) High School.

TEACHERS' AGENCIES

SPLENDID OPPORTUNITIES

We have many excellent openings in the leading HIGH SCHOOLS and BUSINESS COLLEGES all over the United States, and new positions are coming in daily.

Let us place your name on our "Opportunity Register." Free enrollment.

CONTINENTAL TEACHERS' AGENCY Bowling Green, Kentucky



400 % GAIN! Our business for first half of present year shows over 400% gain over same period in 1912. This remarkable progress is the result of unexcelled service. We have made scores of commercial teachers happy and prosperous, and we want to help you. Many good positions will be open in August and September. Write now and say you are available. Confidential service—quick results—the position you want!

THE SPECIALISTS' EDUCATIONAL BUREAU

ROBERT A. GRANT, Mgr. Webster Groves, St. Louis, Mo.

GOOD POSITIONS FOR GOOD COMMERCIAL TEACHERS OUR SPECIALTY

R. B. I. SUMMER SCHOOL FOR COMMERCIAL TEACHERS

The active correspondence and numerous personal enquiries concerning our summer sessions for the professional training of commercial teachers assure a large and representative summer school class from June 30 to July 31. Join this class, secure our teachers' diploma and get in line for promotion and higher salary. The calls for commercial teachers for next September are coming in rapidly. Let us have your name in advance if you expect to enroll and wish to be considered for a position. Our bulletin mailed on request.

ROCHESTER BUSINESS INSTITUTE - - Rochester, N. Y.

STILL NATIONAL

This is written June 30. Last month we told you that in May we filled positions in eighteen different states, and we named them. Well, in June our teachers were elected to high schools in St. Augustine, Fla.; Rutland, Vt.; Orange, Mass.; Rawlins, Wyo.; Fitchburg, Mass.; Derby, Conn.; Martinsburg, W. Va.; Haddonfield, N. J.; Willimantic, Conn.; Americus, Ga.; Shoshone, Idaho; Pawtucket, R. I., and Boone, Iowa. Also the Mills School, Honolulu; The University of North Dakota; Yankton, S. Dak., College; and business schools in Providence, R. I.; Lowell, Mass.; Cleveland, Ohio; Spokane, Wash.; Philadelphia, Pa.; Haverhill, Mass.

August is always a busy month, and, of late years—especially last year—September sees as much business closed as almost any other good month. We need especially commercial men who can write well, either with or without experience in teaching.

"No position, no pay" is our motto. May we try to help you, too?

The National Commercial Teachers' Agency

(A Specialty by a Specialist)

E. E. GAYLORD, Manager

25 ESSEX STREET, BEVERLY, MASS.

Midland Specialists' Agency

Station "C," Spokane, WASHINGTON

The only specialists' agency in the great North West. Best of opportunities for progressive teachers. We solicit Correspondence with those seeking advancement.

G. N. Findley, of the Seymour (Ind.) Business College, has contracted with the Troy Conference Academy, Poultney, Vt., to begin in September.

E. N. Gerrish, for some years at the head of the commercial work in the Ponce (Porto Rico) High School, has been appointed as head of the commercial work in the Rutland (Vt.) High School. He is to follow M. A. Conner, who next year will teach in the Metropolitan Business College, Cleveland, O.

Miss Cora P. Ward, of the Presque Isle (Me.) High School, is to be at the head of the commercial department in the Greenfield (Mass.) High School next year.

Mr. W. D. Wigent has accepted a position with the Gregg School, Chicago, Ill.

Miss Hattie M. Brown, recently in the Salem (Mass.) Commercial School, will commence her teaching next year in the Haverhill (Mass.) Business College, handling shorthand and doing secretarial work in the office of that school.

A Position For You Now—Teachers, are you seeking a new position either at once or next fall? Our supply of teachers does not fill the demand. Scores of excellent openings are being received daily. Send for application blank today. UNION TEACHERS' BUREAU, Tribune Bldg., New York City.

Commercial Teachers in Demand

in the Central and Western States. Register now for Fall positions.

FREE REGISTRATION

FECHNERS' TEACHERS AGENCY

P. O. Box 618 - - - St. Louis, Mo.

The Business Journal Tribune Building, New York City, a monthly magazine of 48 pages, contains lessons in Penmanship by the foremost penmen in the world, also articles on Advanced Bookkeeping, Higher Accounting, Salesmanship, Advertising, Business English, Commercial Law, and other business subjects. One Dollar a year; a sample copy for five 2-cent stamps.

NEVER DISAPPOINTS HOW COULD IT?

When Barnes Practical-Course pupils make more rapid progress?

"My class is at present far ahead of last year's class, which used the ——— text."—*W. H. Higbie, Huntington, L. I., High School.*

When they are interested from start to finish?

"Practical, simple, concise, and scientific in its methods. Holds the interest of pupils from first to last."—*M. S. Cole, Marion, Ind., Normal.*

When they learn **SHORTHAND** that wins when
the style of **SHORTHAND** up against the
real thing, but wastes no time on useless theories

"Can produce better stenographers with it than with any other system in use."—*Horace E. Robinson, Federal Business College, Perth, Ont.*

"The most teachable text I have used. It contains all the wheat, with the chaff eliminated."—*Frank J. Lorenz, College of St. Thomas, St. Paul, Minn.*

When they read their notes better.

"Our pupils were never so sure of their notes."—*Binghamton (N. Y.) School of Business.*

Are not these results worth while? Investigate today at our expense. Paper-bound copy free to any shorthand teacher giving name of school and specifying either Benn Pitman or Graham.

The **BARNES PUB. CO.** 709 Pine St.
Arthur J. St. Louis, Mo.


YOU CAN MAKE \$\$\$\$\$\$\$\$\$\$

By lettering Price Tickets and Show Cards. It is easy to do RAPID, CLEAN-CUT LETTERING with our improved Lettering Pens.



TRADE MARK
PRACTICAL LETTERING OUTFIT consisting of 3 Marking and 3 Shading Pens, together with two shades of Lettering Ink, sample Show Card, instructions, figures and alphabets, sent prepaid at the special introductory price of \$1.00. Modern Show Card Lettering, Designs, etc., 144 pages, 6 x 9 for Pen and Brush, prepaid \$1.00. All goods guaranteed first class and reliable. Complete catalog free.

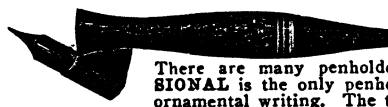
Address—NEWTON AUTOMATIC SHADING PEN CO., Dept. C, Pontiac, Mich., U. S. A.



Martin's Diplomas
INTENTIONALLY GOOD

See our attractive line of engraved designs for any kind of school: The quality does not suffer by comparison.

For samples and prices address
MARTIN DIPLOMA COMPANY,
Boston, Mass.
EDUCATIONAL BUILDING, NEW YORK CITY.



There are many penholders on the market; but the **MAGNUSSON PROFESSIONAL** is the only penholder that has won its reputation on its own merit for ornamental writing. The thin stem which is so desirable, cannot be made successfully with an automatic lathe, therefore they are **HAND MADE** of select rosewood. (Look for the brand.)

A. MAGNUSSON

18 Inch Inlaid \$1.00	208 N. 5th St.
18 Inch Plain50	Quincy, Illinois
8 Inch Inlaid50	
8 Inch Plain25	

Personal and School News

Mr. William E. Drake, until recently auditor for the State of New Jersey, has purchased the Syracuse (N. Y.) Commercial School, and will conduct it under the name of the Drake Commercial School.

Miss Fern Frayer, formerly of the College of Commerce, Kenosha, Wis., and now teaching for Mr. J. F. Fish, Chicago, has been elected to a position as commercial teacher in the High School, at Grand Rapids, Wis.

Mr. K. W. Reynolds, who has been directing the commercial department of the Rochester (N. H.) High School, is to have a similar position in the Windham High School, Willimantic, Conn., beginning in September.

Mr. E. H. Coit, of the Niagara Business Institute, Niagara Falls, N. Y., has

added two new teachers to his staff, Mr. and Mrs. J. J. Paul, of the Bowling Green (Ky.) Business Institute.

Mr. W. L. Lillie, of the Asbury Park (N. J.) High School, has accepted a position with Adelphi Academy, Brooklyn, N. Y.

Mr. Leo W. Gould, of Big Rapids, Mich., is to begin teaching in September in the Granite City (Ill.) High School.

Mr. Frank C. Phillips, who until a few months ago taught in the Bennington (Vt.) High School, and who is now acting as private secretary to the president of the John A. Manning Paper Company, Troy, N. Y., has returned to the teaching field by accepting a position as head of the commercial work in the Derby (Conn.) High School.

Mr. K. J. Brubaker has signed a contract with the Blair Business College,

Spokane, Wash. Mr. Brubaker is to have charge of the bookkeeping department of that school.

A. G. Tittermore, of the Concord (N. H.) Business College, has arranged to take a position as commercial teacher in the Lowell (Mass.) Commercial School.

Ivan Mitchell, of Lincoln, Neb., has been selected as the new commercial teacher in the Rawlins (Wyo.) High School.

Walter A. Goodrich is to teach commercial branches in Sherman's Business School, Vernon, N. Y.

A. H. McConnell, who has been reviewing commercial subjects at Albion (Mich.) College recently, is to be with the Tri-State College, Angola, Ind., next year.

Miss Edith Bennett, of Dorchester, Mass., has been added to the teaching staff of the Attleboro (Mass.) High School.

Paul S. Messersmith, of the Southwestern State Normal School, California, Pa., has accepted an appointment as commercial teacher in the Haddonfield (N. J.) High School.

Mr. Raymond P. Kelly, who this year has been connected with the Blair Business College, Spokane, Wash., is to open a school of his own in Spokane next year. He has engaged Mrs. Marcella Lane, of the Pittsburg (Kan.) Business College, to head his shorthand department.

The School Board of West Hoboken, N. J., elected Miss Trautman, of the Eagan School, as the head of the typewriting department in the West Hoboken High School.

I. E. Grisso, the supervisor of penmanship at Huntington, Ind., has resigned to accept a similar position in Anderson, Ind.

F. E. Oneth, who recently was supervising penmanship in the Wabash (Ind.) Public Schools, has gone to Porto Rico to have charge of similar work in Ponce or Rio Piedras.

Miss Katharine Thompson, of Mt. Vernon, N. Y., after spending the summer abroad, will commence teaching in the fall in Drake College, Jersey City, N. J.

Louis J. Royer, recently of Columbus, Ohio, has been hired as a commercial teacher in the Sandusky (Ohio) Business College.

C. A. Cederberg, now with Burdett College, Boston, Mass., is to change to high school work, beginning in September in the Pawtucket (R. I.) High School, as an assistant commercial teacher.

Miss Anna Townsend, last year in the Kingston (Pa.) High School, is the teacher selected to fill the commercial vacancy in the Caldwell (N. J.) High School.

Charles H. Sphoon, of Nunda, N. Y., is to be with the Bryant & Stratton Business College, Buffalo, N. Y., next year.

Amy Grossnickle, who recently went to Link's Business College, Boise, Idaho, has signed a contract to teach in the Blair Business College, Spokane, Wash.



The measure of a business is its progressiveness. The above illustration shows 21 new Burroughs Bookkeeping Machines "built-to-measure" for the special systems used in the First National Bank of Chicago. Fourteen of these machines are 17 columns capacity and the other 7 are 11 columns "double," equivalent to 22 columns capacity. These machines will be used for tabulating wide bookkeeping forms, adding the entire sheet at one time. This bank now owns 111 machines, of which 78 were "built-to-measure."

Burroughs Opens Big Field for Commercial Schools

Burroughs Bookkeeping Machines are doing for the Accounting, Auditing and Recording departments of business what the typewriter did for the Correspondence department.

There is hardly a business in the country that does not have use for one or more machines. Wherever there is business done that requires the use of figures there is need for Burroughs machines.

The machine is more accurate, and infinitely more rapid, than the old hand and mind way. Do you, as a business school man, realize what that means?

The wide use of the machine opens up a tremendous field of profitable endeavor. It is no less important than that of training stenographers, typists, and bookkeepers.

The demand for good adding machine operators has already outrun the supply. Skilled operators receive better salaries than typists and stenographers.

The 1500 business schools and commercial departments of high schools which have included this training in their courses are having no difficulty in placing graduates or in securing students.

We co-operate with schools and assist them in arranging courses of study, furnish material for practice, and turn over to them requests for trained Burroughs operators.

Let us tell you how easily you can make a Burroughs department a profitable and popular feature of your school.

Burroughs Adding Machine Company
22 Burroughs Block, Detroit, Michigan

Makers of adding and adding-subtracting bookkeeping machines, listing and non-listing adding and calculating machines, visible-printing adding and calculating machines—36 different models in 42 combinations of features—\$150 to \$450 in U. S. Easy payments if desired.

42,216

of our typewriters are used for instruction purposes in the schools of the United States and Canada —*many thousands more than all other makes combined.*

These figures have been obtained through a careful, thorough and exact school census just completed by us.



This isn't assertion; it's evidence. It means that the business world uses so many of our machines that 42,216 of our typewriters are needed by the schools to train the operators.

It pays every pupil best to learn what the business world demands

Remington

Typewriter Company

(Incorporated)

New York and Everywhere